

**Office of the Public Sector
Integrity Commissioner of
Canada**

2022–23

Departmental Plan

A handwritten signature in black ink, appearing to read 'M. Fortier', written in a cursive style.

The Honourable Mona Fortier
President of the Treasury Board

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Represented by the Office of the Public Sector Integrity Commissioner of Canada, 2022.

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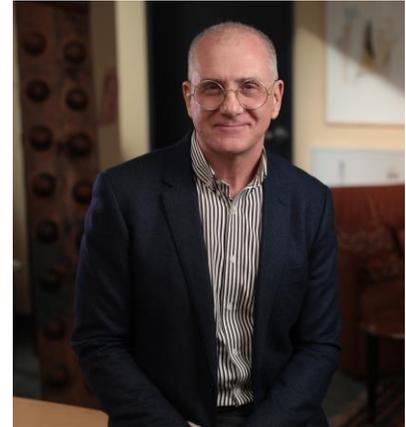
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From the Commissioner

I am pleased to share with you the Departmental Plan for the Office of the Public Sector Integrity Commissioner of Canada for the 2022–23 fiscal year.

This plan provides essential information to Parliament and to all Canadians about our priorities and activities, as well as our expected results. It is not only a way to ensure transparency and accountability, but it also clarifies our role and mandate. In this way, it is especially useful for anyone considering coming forward with a disclosure of wrongdoing or a complaint of reprisal, but who may be hesitant to do so.



We are now in the second full year of the COVID-19 epidemic, and like all Canadians, we are doing our best to adapt as flexibly and professionally as we can to the challenges of this unprecedented situation. Our work serves the important goal of supporting a healthy culture in the federal public sector, and the importance of this is only underscored in times of difficulty and challenge. All our planned activities and spending support our core mandate of receiving, investigating and reporting on these disclosures and complaints. We aim to do this responsibly and efficiently, always looking for ways to be innovative as we strive to continuously improve our performance.

Timeliness is among the factors that are key to our success, and as such, we have set service standards for completion of analysis and investigations. As the results to date show, the pandemic has affected our ability to complete investigations within our one-year service standard. The reality is that access to witnesses and to information has been severely limited during the current extended period of telework and health restrictions. Fortunately, we have continued to meet all our other service standards, including the 15-day statutory requirement to assess reprisal complaints.

In the coming year, our focus will remain on operational efficiency and effectiveness, which includes continuing careful attention to timeliness as well as ensuring we have the right people with the right set of skills to carry out our work successfully. We will also continue our efforts to reach out to public servants, our key constituency, to ensure that people know who we are, what we do, and how to reach us when they want to make a disclosure or a reprisal complaint. To that end, we will complete an external and independent evaluation of our outreach and engagement initiatives and take action on recommendations for improvement.

I look forward to reporting on progress on all our activities and initiatives, as we work to make the federal disclosure and reprisal regime as accessible, as responsive and as effective as possible.

Joe Friday

Public Sector Integrity Commissioner

Plans at a glance

The Office of the Public Sector Integrity Commissioner of Canada (the Office) supports the Commissioner’s ongoing duties under the Public Servants Disclosure Protection Act (the Act) to receive, review and investigate disclosures of wrongdoing and complaints of reprisal.

The Office aims to achieve the following results:

- Public sector disclosures of wrongdoing and complaints of reprisal are dealt with in a timely and effective manner.
- Public servants and members of the public are aware of the Office and have access to information to make an informed decision about disclosures of wrongdoing and/or complaints of reprisal.

The Office plans to achieve these results by focusing on the following priorities for 2022–23:

Timeliness and effectiveness

- Implement recommendations following the 2021 LEAN exercise to further improve the efficiency and effectiveness of operational processes;
- Maximize flexibilities to meet our service standard targets and continue to adjust to the evolving context and challenges presented by the COVID-19 epidemic.

Awareness and access to information

- Participate strategically in events targeted to public servants;
- Complete an evaluation of outreach and engagement initiatives and take action on recommendations.

For more information on the Office’s plans, see the “Core responsibilities: planned results and resources, and key risks” section of this plan.

Core responsibilities: planned results and resources

This section contains information on the Office’s planned results and resources for each of its core responsibilities.

Public sector disclosures of wrongdoing and complaints of reprisal

Description

The Office improves oversight of government operations by providing public servants and members of the public with a process for receiving and investigating disclosures of wrongdoing in the federal public sector.

It reports founded cases of wrongdoing to Parliament and makes recommendations to chief executives on corrective measures. The Office also provides a mechanism for public servants and former public servants to make complaints of reprisal. It investigates and can refer cases to the Public Servants Disclosure Protection Tribunal.

Planning highlights

The Office will support and deliver on the Commissioner’s mandate, including dealing with disclosures of wrongdoing and reprisal complaints, engaging in outreach activities and providing funds for legal assistance to individuals involved in disclosures and reprisal complaints.

In alignment with its core responsibilities and duties under the Act, the Office will focus on its identified priorities for 2022–23 to achieve its planned results.

Safe return to the workplace

In 2022–23, the Office will assess and implement our Plan for the Safe Return to the Workplace based on the evolving context and operational needs while leveraging available tools and technologies to remain efficient and ensuring a high quality of service.

Planned Result 1: Public sector disclosures of wrongdoing and complaints of reprisal are dealt with in a timely and effective manner.

A timely and effective process to deal with disclosures of wrongdoing and complaints of reprisal in the federal public sector is essential to the success of the Office. It contributes to our vision of a trusted organization, as well as respecting our values and meeting our service standards.

Since the beginning of the pandemic, the Office has remained flexible in adapting to the evolving context. With these ongoing adjustments, the Office has been able to carry out its mandate.

In 2022–23, the Office will continue to leverage available technologies and tools with a plan to gradually return to an in-person capacity in some core operational activities.

The Office will also continue to implement the recommendations following the [Evaluation of the Disclosure and Reprisal Management Program](#)ⁱ. In particular, as outlined in the [Management Response](#)ⁱⁱ to this evaluation, the Office will:

- assess and implement recommendations from the LEAN exercise conducted in 2021;
- continue its efforts to support the retention of staff by ensuring a transparent, collegial, collaborative and supportive work environment with a focus on sharing information, training and education; and
- adopt a new case management system.

Planned Result 2: Public servants and members of the public are aware of the Office and have access to information to make an informed decision about disclosures of wrongdoing and/or complaints of reprisal.

Public awareness and understanding of the Office’s roles and responsibilities are also key to its success.

In order to build awareness and improve comprehension of the federal whistleblowing regime, in 2022–23, the Office will participate in presentations, conferences and other learning and training events for public servants. These sessions contribute to building our reputation as an approachable and trusted organization, as well as offering an opportunity to distribute promotional and educational items directly to public servants, whether in person or by directing them to the communications materials posted on our website. The Office will also take advantage of opportunities for the Commissioner and other Senior Officials to speak at events for public servants, specialists and organizations in the fields of whistleblowing and values and ethics.

During the same fiscal year, the Office will complete an external and independent evaluation of our outreach and engagement initiatives and take action on recommendations for improvement.

United Nations’ (UN) 2030 Agenda for Sustainable Development and the UN Sustainable Development Goals

The Office’s Sustainable Development Strategy and actions support the United Nations’ sustainable development goal of sustainable consumption and production patterns. More specifically and although the impact may be at a small scale, the Office will promote public procurement practices that are sustainable by applying the policy on green procurement of the Government of Canada. This will contribute to achieving the Federal Sustainable Development Strategy target on Greening Government.

Information on the Office’s Sustainable Development Strategy is available in the supplementary information tables.

Experimentation

As a micro-organization with limited financial and human resources, the Office is not planning to conduct any experimentation in 2022–23.

Planned results for Public sector disclosures of wrongdoing and complaints of reprisal

The following table shows, for Public sector disclosures of wrongdoing and complaints of reprisal, the planned results, the result indicators, the targets and the target dates for 2022–23, and the actual results for the three most recent fiscal years for which actual results are available.

Departmental result	Departmental result indicator	Target	Date to achieve target	2018–19 actual result	2019–20 actual result	2020–21 actual result
Public sector disclosures of wrongdoing and complaints of reprisal are dealt with in a timely and effective manner	Percentage of cases addressed within established service standards, which are available on the Office's website ⁱⁱⁱ	Service standard targets are met 100% of the time	March 2023	100%	100%	75%
	Percentage of applications addressed within established service standard under the Legal Assistance Request Program	The service standard target is met 100% of the time	March 2023	Not available	Not available	100%
Public servants and members of the public are aware of the Office and have access to information to make an informed decision about disclosures of wrongdoing and/or complaints of reprisal	Percentage of new website visitors	90% of website visitors are new visitors	March 2023	Not available	Not available	98%
	Number of attendees at outreach events	Total number of attendees for the combined events, in which the Office participates in a year, is at least 2,500 attendees	March 2023	Not available	Not available	228

Note: Because some of the performance indicators were only established in 2020–21, no actual results are available for 2018–19 and 2019–20.

Financial, human resources and performance information for the Office's program inventory is available on [GC InfoBase](#).^{iv}

Planned budgetary spending for Public sector disclosures of wrongdoing and complaints of reprisal

The following table shows, for Public sector disclosures of wrongdoing and complaints of reprisal, budgetary spending for 2022–23, as well as planned spending for that fiscal year and for each of the next two.

2022–23 budgetary spending (as indicated in Main Estimates)	2022–23 planned spending	2023–24 planned spending	2024–25 planned spending
3,843,204	3,843,204	3,843,204	3,843,204

Financial, human resources and performance information for the Office’s program inventory is available on [GC InfoBase](#).^v

Planned human resources for Public sector disclosures of wrongdoing and complaints of reprisal

The following table shows, in full-time equivalents, the human resources the Office will need to fulfill this core responsibility for 2022–23 and for each of the next two fiscal years.

2022–23 planned full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents
26	26	26

Financial, human resources and performance information for the Office’s program inventory is available on [GC InfoBase](#).^{vi}

Internal services: planned results

Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 10 categories of internal services:

- ▶ management and oversight services
- ▶ communications services
- ▶ legal services
- ▶ human resources management services
- ▶ financial management services
- ▶ information management services
- ▶ information technology services
- ▶ real property management services
- ▶ materiel management services
- ▶ acquisition management services

Planning highlights

Fiscal year 2021–22 brought many changes and required everyone to adapt. We expect the challenges posed by the COVID-19 pandemic to continue in 2022–23, and our new ways of operating will continue to adapt to business needs.

The Office will continue to invest in technology by optimizing current equipment and adding new tools to support evolving needs. We will leverage digital technologies to better support employees, program delivery and results.

The Office will also continue to invest in its workforce. It will encourage employee learning and development, promote positive mental health, and support rapid adaptation to a changing environment, including the use of new technologies.

As a micro-organization with limited resources, the Office will continue to strengthen its existing partnerships and develop new ones for the provision of a number of internal services. Due to the current situation, the focus will be on strengthening oversight of internal procedures and controls.

Planned budgetary spending for internal services

The following table shows, for internal services, budgetary spending for 2022–23, as well as planned spending for that fiscal year and for each of the next two.

2022–23 budgetary spending (as indicated in Main Estimates)	2022–23 planned spending	2023–24 planned spending	2024–25 planned spending
1,833,367	1,833,367	1,833,367	1,833,367

Planned human resources for internal services

The following table shows, in full-time equivalents, the human resources the Office will need to carry out its internal services for 2022–23 and for each of the next two fiscal years.

2022–23 planned full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents
10	10	10

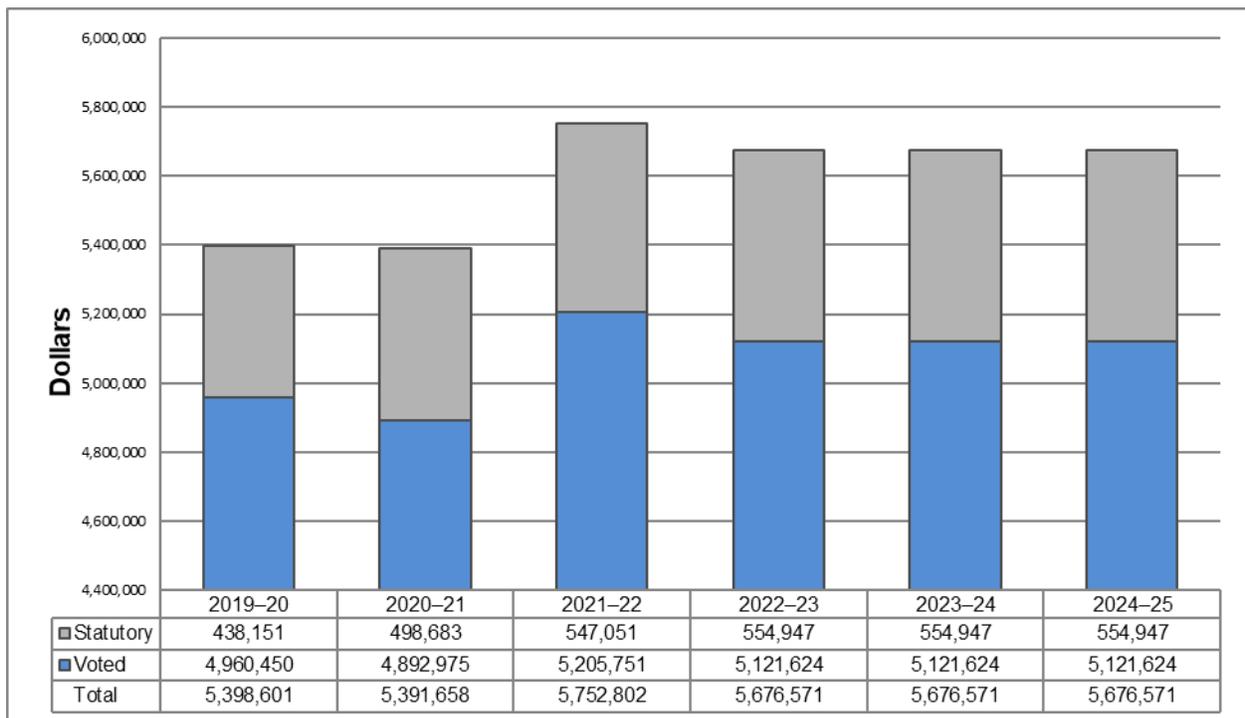
Planned spending and human resources

This section provides an overview of the Office’s planned spending and human resources for the next three fiscal years and compares planned spending for 2022–23 with actual spending for the current year and the previous year.

Planned spending

Departmental spending for 2019–20 to 2024–25

The following graph presents planned spending (voted and statutory expenditures) over time.



This bar graph illustrates the Office's actual expenditures for the management of Public sector disclosures of wrongdoing and complaints of reprisal (voted) and employee benefit plans (statutory items) for 2019–20 and 2020–21, as well as projected expenditures for 2021–22 to 2024–25. Financial figures are expressed in dollars on the y-axis, increasing by \$200,000 and ending at \$6 million. They are plotted against 2019–20 to 2024–25 on the x-axis.

In 2019–20, actual spending was \$438,151 for statutory items and \$4,960,450 for the management of Public sector disclosures of wrongdoing and complaints of reprisal, for a total of \$5,398,601.

In 2020–21, actual spending was \$496,683 for statutory items and \$4,892,975 for the management of Public sector disclosures of wrongdoing and complaints of reprisal, for a total of \$5,391,658.

In 2021–22, forecast spending is \$547,051 for statutory items and \$5,205,751 for the management of Public sector disclosures of wrongdoing and complaints of reprisal, for a total of \$5,752,802.

As the Office expects to spend its entire budgetary authority in the future, the planned spending will remain the same for 2022–23 to 2024–25 as per the Main Estimates. This results in planned spending of \$554,947 for statutory items and \$5,121,624 for the management of Public sector disclosures of wrongdoing and complaints of reprisal, for a total of \$5,676,571.

Budgetary planning summary for core responsibilities and internal services (dollars)

The following table shows information on spending for each of the Office’s core responsibilities and for its internal services for 2022–23 and other relevant fiscal years.

Core responsibilities and internal services	2019–20 actual expenditures	2020–21 actual expenditures	2021–22 forecast spending	2022–23 budgetary spending (as indicated in Main Estimates)	2022–23 planned spending	2023–24 planned spending	2024–25 planned spending
Public sector disclosure of wrongdoing and complaints of reprisal	3,586,396	3,511,205	3,467,774	3,843,204	3,843,204	3,843,204	3,843,204
Internal services	1,812,205	1,880,453	2,285,028	1,833,367	1,833,367	1,833,367	1,833,367
Total	5,398,601	5,391,658	5,752,802	5,676,571	5,676,571	5,676,571	5,676,571

The Office’s total actual spending in 2020–21 is comparable to 2019–20.

Expenditures in 2021–22 are projected to increase by \$361,144 (or 7%) over 2020–21. This variance is due to the anticipated hiring of new resources in 2021–22 to conduct an increasing number of investigations and to build the Office's information management and technology capacity, including tools to enhance remote work.

Beginning in 2022–23, projected expenditures are expected to remain at the same level through 2024–25.

Planned human resources

The following table shows information on human resources, in full-time equivalents (FTEs), for each of the Office’s core responsibilities and for its internal services for 2022–23 and other relevant fiscal years.

Human resources planning summary for core responsibilities and internal services

Core responsibilities and internal services	2019–20 actual full-time equivalents	2020–21 actual full-time equivalents	2021–22 forecast full-time equivalents	2022–23 planned full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents
Public sector disclosure of wrongdoing and complaints of reprisal	21	23	25	26	26	26
Internal services	8	7	9	10	10	10
Total	29	30	34	36	36	36

The Office’s staffing level has remained nearly constant for 2019–20 and 2020–21. FTEs are expected to increase from 2021–22 and beyond to align with the continued upward trend in investigations and to strengthen the Office’s information management and technology capacity. Minor fluctuations in FTE levels may occur, reflecting normal staff turnover.

Estimates by vote

Information on the Office’s organizational appropriations is available in the [Government Expenditure Plan and Main Estimates \(Parts I and II\) - Canada.ca](#).^{vii}

Future-oriented condensed statement of operations

The future-oriented condensed statement of operations provides an overview of the Office’s operations for 2021–22 and 2022–23.

The forecast and planned amounts in this statement of operations were prepared on an accrual basis. The forecast and planned amounts presented in other sections of the Departmental Plan were prepared on an expenditure basis. Amounts may therefore differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations with the requested authorities, are available on the Office’s [website](#).^{viii}

Future oriented condensed statement of operations (unaudited) for the year ending March 31, 2023 (dollars)

Financial information	2021–22 forecast results	2022–23 planned results	Difference (2022–23 planned results minus 2021–22 forecast results)
Total expenses	6,636,604	6,794,295	157,691
Total revenues	0	0	0
Net cost of operations before government funding and transfers	6,636,604	6,794,295	157,691

A slight increase of \$157,691 (or 2%) is projected in 2022–23 over the 2021–22 forecast. The difference between the two fiscal years is mainly attributable to anticipated lapse in 2021–22. No anticipated lapse shown in 2022–23.

Corporate information

Organizational profile

Appropriate minister(s): The Honourable Mona Fortier, President of the Treasury Board

Institutional head: Joe Friday, Public Sector Integrity Commissioner

Ministerial portfolio: Treasury Board

Enabling instrument(s): [Public Servants Disclosure Protection Act, S.C. 2005, c.46^{ix}](#)

Year of incorporation / commencement: 2007

Other: The Office supports the Commissioner, who is an independent Agent of Parliament.

Raison d'être, mandate and role: who we are and what we do

“Raison d'être, mandate and role: who we are and what we do” is available on the Office’s [website^x](#).

Operating context

Information on the operating context is available on the Office’s [website^{xi}](#).

Reporting framework

The Office’s approved departmental results framework and program inventory for 2022–23 are as follows.

Departmental Results Framework	Core Responsibility: Public sector disclosures of wrongdoing and complaints of reprisal		Internal Services
	Departmental Result: Public sector disclosures of wrongdoing and complaints of reprisal are dealt with in a timely and effective manner	Indicator: Percentage of cases addressed within established service standards	
		Indicator: Percentage of applications addressed within established service standard under the Legal Assistance Request Program	
	Departmental Result: Public servants and members of the public are aware of the Office and have access to information to make an informed decision about disclosures of wrongdoing and/or complaints of reprisal	Indicator: Percentage of new website visitors	
Indicator: Number of attendees at outreach events			
Program Inventory	Program: Disclosure and Reprisal Management		

Supporting information on the program inventory

Supporting information on planned expenditures, human resources, and results related the Office's program inventory is available on [GC InfoBase](#).^{xii}

Supplementary information tables

The following supplementary information tables are available on the Office's [website](#)^{xiii}:

- ▶ Departmental Sustainable Development Strategy/Reporting on Green Procurement
- ▶ Details on transfer payment programs

Federal tax expenditures

The Office's Departmental Plan does not include information on tax expenditures.

Tax expenditures are the responsibility of the Minister of Finance. The Department of Finance Canada publishes cost estimates and projections for government-wide tax expenditures each year in the [Report on Federal Tax Expenditures](#).^{xiv} This report provides detailed information on tax expenditures, including objectives, historical background and references to related federal spending programs, as well as evaluations, research papers and gender-based analysis plus.

Organizational contact information

Mailing address

60 Queen Street, 4th floor

Ottawa, Ontario K1P 5Y7

Telephone: 613-941-6400 or 1-866-941-6400 (toll-free)

Email: info@psic-ispc.gc.ca

Website(s): www.psic-ispc.gc.ca

Appendix: definitions

appropriation (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

core responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel)

A document that sets out a department's priorities, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Plans are tabled in Parliament each spring.

departmental result (résultat ministériel)

A change that a department seeks to influence. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

departmental result indicator (indicateur de résultat ministériel)

A factor or variable that provides a valid and reliable means to measure or describe progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that consists of the department's core responsibilities, departmental results and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels)

A report on a department's actual performance in a fiscal year against its plans, priorities and expected results set out in its Departmental Plan for that year. Departmental Results Reports are usually tabled in Parliament each fall.

experimentation (expérimentation)

The conducting of activities that explore, test and compare the effects and impacts of policies and interventions in order to inform decision-making and improve outcomes for Canadians. Experimentation is related to, but distinct from, innovation. Innovation is the trying of something new; experimentation involves a rigorous comparison of results. For example, introducing a new

mobile application to communicate with Canadians can be an innovation; systematically testing the new application and comparing it against an existing website or other tools to see which one reaches more people, is experimentation.

full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

gender-based analysis plus (GBA Plus) (analyse comparative entre les sexes plus [ACS Plus])

An analytical tool used to support the development of responsive and inclusive policies, programs and other initiatives; and understand how factors such as sex, race, national and ethnic origin, Indigenous origin or identity, age, sexual orientation, socio-economic conditions, geography, culture and disability, impact experiences and outcomes, and can affect access to and experience of government programs.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2022–23 Departmental Plan, government-wide priorities are the high-level themes outlining the Government’s agenda in the 2021 Speech from the Throne: : **building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fighter harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation and fighting for a secure, just, and equitable world.**

horizontal initiative (initiative horizontale)

An initiative in which two or more federal organizations are given funding to pursue a shared outcome, often linked to a government priority.

non-budgetary expenditures (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)

What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

plan (plan)

The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally, a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

program (programme)

Individual or groups of services, activities or combinations thereof that are managed together within a department and that focus on a specific set of outputs, outcomes or service levels.

program inventory (répertoire des programmes)

An inventory of a department's programs that describes how resources are organized to carry out the department's core responsibilities and achieve its planned results.

result (résultat)

An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead, they are within the area of the organization's influence.

statutory expenditures (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

target (cible)

A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)

Expenditures that Parliament approves annually through an Appropriation Act. The vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

- i. Evaluation of the Disclosure and Reprisal Management Program, <https://www.psic-ispc.gc.ca/en/resources/corporate-publications/evaluation-disclosure-and-reprisal-management-program>
- ii. Management Response to the Evaluation of the Disclosure and Reprisal Management Program, <https://www.psic-ispc.gc.ca/en/resources/corporate-publications/evaluation-disclosure-and-reprisal-management-program/response>
- iii. Service standards, <https://www.psic-ispc.gc.ca/en/results/service-standards>
- iv. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- v. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- vi. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- vii. Government Expenditure Plan and Main Estimates (Parts I and II), <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- viii. 2022–23 Future-Oriented Statement of Operations, <https://www.psic-ispc.gc.ca/en/resources/corporate-publications/2022-23/departmental-plan/future-oriented-statement-of-operations>
- ix. Public Servants Disclosure Protection Act, S.C. 2005, c.46, <https://laws-lois.justice.gc.ca/eng/acts/p-31.9/>
- x. Raison d’être, mandate and role: who we are and what we do, <https://www.psic-ispc.gc.ca/en/resources/corporate-publications/corporate-information>
- xi. Operating context, <https://www.psic-ispc.gc.ca/en/resources/corporate-publications/corporate-information>
- xii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xiii. 2022–23 Supplementary Information Tables, <https://www.psic-ispc.gc.ca/en/resources/corporate-publications/2022-23/departmental-plan/supplementary-information-tables>
- xiv. Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>