



OFFICE OF THE
PARLIAMENTARY
BUDGET OFFICER
BUREAU DU DIRECTEUR
PARLEMENTAIRE DU
BUDGET

CANADA

**2016-17 Report on
the Activities of the
Office of the
Parliamentary
Budget Officer**

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Message from the Parliamentary Budget Officer

I am pleased to present the report on activities of the Office of the Parliamentary Budget Officer (PBO) for 2016–2017. This report covers a full year of activities during the 1st Session of the 42nd Parliament, which is traditionally one of the busiest sessions for a government. A good indication of the workload handled by the PBO team is the number of reports published, as well as their size and complexity, such as the cost estimate for a national pharmacare program that was requested by the House of Commons Standing Committee on Health.

During the election campaign and at the start of the 42nd Parliament, the government discussed introducing legislation to expand the legislative mandate of the PBO. In anticipation of further action, the Office of the Parliamentary Budget Officer released [discussion documents](#) as well as a business case explaining how legislative changes could affect the Office's current mandate, particularly with regard to the costing of party platforms during election campaigns.

Jean-Denis Fréchette
Parliamentary Budget Officer

1. Independence, relevance and non-partisanship

To perform its role, the Office of the Parliamentary Budget Officer must be independent, relevant and non-partisan.

The PBO is independent of government. The position was created to help the Senate and House of Commons hold the government to account and in so doing increase the credibility of the budget and estimates. The *Parliament of Canada Act* requires that the PBO provide the Senate and the House of Commons with "independent analysis".¹

The PBO's independence is reflected not only in the impartiality of its economic and financial analyses, but also in the PBO's ability to set the office's own work plan as well as the PBO's administrative independence in terms of managing the office and hiring staff with the requisite education and experience in economics and/or public finance.

To be sure, Senators, MPs and parliamentary committees can request research and estimates; as discussed in the next section of this report, such requests are an important source of the PBO's reports. But the PBO must also be able to bring significant economic and financial matters to the attention of Senators and MPs. The PBO does so where, in his professional judgment, they would help inform and support the Senate and the House of Commons' performance of their constitutional functions when it comes to public money.

The PBO's staff conduct their analysis in a manner intended to ensure that it has not been influenced by partisan points of view. Where possible, the PBO's reports use established methodologies to reduce the number of subjective assumptions. The PBO seeks to provide as much detail as possible about the methodology used to arrive at the findings presented in his reports, especially where the PBO's staff have developed a new methodology. In 2016-17, for instance, the PBO published a detailed report explaining the PBO's new corporate income tax model, which is discussed in greater detail later in the report.

The analysis presented in the PBO's reports is subject to internal peer review, and review by the PBO's managers. As mentioned above, the PBO also seeks external peer review where appropriate. Both management and peer reviews provide several opportunities to challenge unconscious bias.

2. Mandate and activities

The Parliamentary Budget Officer's role is to provide the Senate and the House of Commons with independent economic and fiscal analysis. By doing so, the PBO supports the members of both Houses in raising the quality of parliamentary debate and promoting greater budget transparency and accountability.

The PBO performs his role by fulfilling his four-part mandate set out in section 79.2 of the *Parliament of Canada Act*:

1. providing independent analysis to the Senate and the House of Commons on the state of the nation's finances, the government's Estimates and trends in the national economy;
2. undertaking research into the nation's finances and economy at the request of the Standing Committee on National Finance of the Senate, and the Standing Committees on Finance and on Public Accounts of the House of Commons;
3. undertaking research into the Estimates at the request of a Senate, House of Commons or joint committee mandated to study them; and
4. estimating the financial cost of any proposal that relates to a matter over which Parliament has jurisdiction at the request of a Senator, MP, or a committee of the Senate, of the House of Commons or a joint committee.

During the 2016-17 fiscal year, the PBO published 33 reports, just above the average of 32 reports per year. Of those reports, 13 were requested by a Senator, an MP or a committee. The remaining 20 were initiated by the PBO in accordance with his mandate to provide independent analysis to the Senate and the House of Commons.

Most of the PBO's self-initiated reports are produced on a regular schedule over the course of the year. The PBO also initiates reports relating to significant economic and financial matters that, according to his professional judgment, should be brought to the attention of Senators and MPs.

2.1. Regular reports

The PBO produces several regular reports relating to the first three parts of the PBO's mandate, including:

- a semi-annual economic and fiscal outlook and occasional updates;
- an annual fiscal sustainability report;
- quarterly reviews of federal program spending;
- analyses of main and supplementary Estimates; and
- a labour market assessment.

The PBO produces the economic and fiscal outlook in response to an ongoing request made by the House of Commons Standing Committee on Finance.² The other regular reports fulfil essential elements of the PBO's mandate. Many of the regular reports reflect requests and feedback the PBO received from Senators and MPs during the Office's first few years in operation.

These PBO's regular reports provide parliamentarians with broad insights into the economic and financial context and specific analysis of the government's main economic and financial documents, particularly the budget, economic update, Estimates and quarterly spending.

2.2. One-off reports

In 2016-17, the PBO also produced three one-off reports on topics relating to the first three parts of the PBO's mandate:

- the potential economic impact of Canada's commitment to reduce greenhouse gas emissions;
- the relationship between household formation and the housing stock in Canada; and
- federal spending on postsecondary education through tax credits, student loans and grants, research funding and transfers to provinces;

The PBO also produced two reports relating to the financial costs of programs:

- fiscal considerations related to the legalization of cannabis; and
- the fiscal impact of implementing the new system of children's benefits, notably the Canada Child Benefit.

The PBO's reports on the economic and financial impact of particular policies or policy fields help inform parliamentarians' debate on government bills, as well as their more general scrutiny of those policy fields, particularly through their work in parliamentary committees on which they serve.

In addition to the PBO's one-off reports, the PBO published a report that describes the PBO's new microsimulation model of the federal corporate income tax system. The model allows the PBO to produce analysis and costings of corporate tax policy, including general and small business income tax rates and eligibility; tax incentives for capital investment, research and development activities and resource development; and the impact of federal corporate tax measures on particular industries. Model simulation results for major corporate tax changes, e.g. increasing the small business income limit or decreasing the small business rate, are available through the PBO's Ready Reckoner tax tool.

The PBO also published a report that describes the PBO's new web application. The application, which is available on the PBO's website, allows parliamentarians and others to examine the impact of the tax and transfer measures proposed in the 2016 budget.

2.3. Requests from Senators, MPs and committees

Senators, MPs and committees can request that the PBO "estimate the financial cost of any proposal that relates to a matter over which Parliament has jurisdiction".³ In 2016-17, the PBO received 34 research requests from Senators, MPs and committees.

The PBO does not reveal the identity of the Senator, MP or standing committee who makes a request without their express permission.

Requests from members and committees of the Senate and the House of Commons allow the PBO to directly respond to parliamentarians' needs and interests. In some cases, the PBO is able to direct the member or the committee to an existing report or another service, such as the Library of Parliament's Parliamentary Information and Research Service, that may be better able to assist them.

Otherwise, the PBO prepares and publishes reports produced in response to research requests. The reports are made available to both Houses of Parliament at the same time; the parliamentarian or committee who requested the estimate does not receive early access to the PBO's findings.

According to his professional judgment and after discussing it with the requester, PBO may also expand or narrow the scope of a question posed in a request to ensure that the issue is properly analysed and the resulting report can help Parliament better perform its constitutional functions.

The PBO welcomes requests from all Senators, MPs and committees. Since the office has limited resources, however, the PBO must prioritize requests, which he does according to two criteria: the financial materiality of the proposal, and the potential impact of the research findings.

The PBO considers a proposal to be financially material if it can reasonably be expected to have a substantial impact on the nation's finances, the government's Estimates and/or the national economy. The PBO considers an estimate to have a sufficient impact if the estimate has the potential to either increase budget transparency or promote informed parliamentary and public discussion on budgetary policy and financial management.

Reports resulting from requests in 2016-17

In 2016-17, excluding the economic and fiscal outlook, which, as discussed earlier, is prepared at the request of the House of Commons Standing Committee on Finance, the PBO published 12 reports containing cost estimates of proposals and bills prepared the request of Senators, MPs and committees, including eight requested by individual Senators and MPs:

- creating a targeted tax credit for taxpayers in second bracket, requested by the Honourable Senator Larry Smith (Saurel);
- eliminating planned reduction in small business tax rate, requested by the Honourable Pierre Poilievre MP, PC (Carleton);
- federal spending on elementary and secondary education on First Nations reserves, requested Charlie Angus, MP (Timmins–James Bay);
- indexing the Canada Child Benefit to inflation, requested by Gérard Deltell, MP (Louis-Saint-Laurent);
- Impact of measures announced on budget 2016 on eight types of families with children, requested by Karen Vecchio, MP (Elgin–Middlesex–London);
- Bill C-239, An Act to amend the Income Tax Act (Charitable Gifts), requested by Pierre-Luc Dusseault, MP (Sherbrooke);
- Bill S-209, An Act to amend the Official Languages Act (communications with and services to the public);
- tax credit for Confederation Bridge tolls; and
- Bill C-274, An act to amend the Income Tax Act (transfer of small business or family farm or fishing corporation).

In response to queries received from several parliamentarians, the PBO also prepared a report discussing the government's proposals to reform the

business of supply. The report is an example of a situation in which the PBO is able to support parliamentarians' discussions on changes to the way in which they perform their constitutional functions and the consequences for holding the government to account.

The Senate Standing Committee on National Finance requested that the PBO provide analysis of the implementation of the government's \$186.7 billion infrastructure spending commitments. In February 2017, the PBO published the first such report.

The House of Commons Standing Committee on Finance has also directed the PBO to prepare cost estimates of private member's bills that have been placed on the order of precedence in the House of Commons.⁴ The PBO will prepare estimates for any bills that are likely to be financially material. In 2016-17, the PBO published two estimates of the cost of private members' bills:

- Bill C-261, *An Act to amend the Canadian Forces Superannuation Act and the Royal Canadian Mounted Police Superannuation Act (increase of allowance for survivors and children)*;
- Bill C-241, *An Act to amend the Excise Tax Act (School Authorities)*.

3. Information access and disclosure

Although some of the information the PBO needs to prepare economic and financial analysis is publicly available, much of it is not.

If, for instance, a minister of the Crown introduces a bill and a parliamentarian asks the PBO to prepare a cost estimate of implementing the bill, at least some of the information that the PBO requires to prepare the estimate will not likely be publicly available.

Accordingly, Parliament provided in subsection 79.3(1) of the *Parliament of Canada Act* that the PBO “is entitled, by request made to the deputy head of a department...to free and timely access to any financial or economic data in the possession of the department that are required for the performance of his or her mandate”.

The PBO’s access to information is subject to three exceptions set out in subsection 79.3(2) of the *Parliament of Canada Act*:⁵

- information that is contained in a confidence of the Queen’s Privy Council (more commonly known as Cabinet confidences) for the purposes of subsection 69(1) of the *Access to Information Act* and that is not contained in another record;⁶
- information whose disclosure is restricted under Schedule II to the *Access to Information Act*, including taxpayer information as defined by section 241 of the *Income Tax Act*;⁷ and
- personal information under section 19 of the *Access to Information Act*.⁸

The more broadly these exceptions are construed and applied by departments, the more likely departments will fail to provide the PBO with the information required to prepare analysis and cost estimates. Without access to relevant information in the possession of government departments, the PBO’s analysis may be less detailed and accurate than it otherwise would have been or the PBO may be unable to prepare an estimate altogether.

3.1. Remedy if denied access to information

If a department fails to provide the PBO with free and timely access to information that is required for the performance of the PBO’s mandate, the PBO may not be able to provide Senators and MPs with economic and financial analysis. As a result, the PBO may seek to enforce his entitlement to access information through a parliamentary recourse.

In March 2015, the Joint Standing Committee on the Library of Parliament resolved that if a department refuses the PBO access to information, the PBO should refer the matter to the Standing Senate Committee on National Finance and the House of Commons Standing Committees on Finance and Public Accounts and ask the committees to exercise their considerable powers to order the production of papers and records to obtain the information on the PBO's behalf.⁹ Unlike the PBO's entitlement to economic and financial data, which is subject to the statutory exceptions described above, the powers of the Senate and the House of Commons to order the production of papers and records is "absolute".¹⁰

3.2. Information requests in 2016-17

During 2016-17, the PBO made 65 information requests of government departments.

In all but six cases, departments provided the information requested by the PBO. This represents a 90 percent compliance rate and is consistent with the increase observed in 2015-16. This increase is the result of several factors, but can partly be attributed to the parliamentary remedy implemented after March 2015 at the direction of the Joint Standing Committee on the Library of Parliament.

Fiscal year	Requests	Response rate
2009-10	20	50%
2010-11	27	78%
2011-12	52	79%
2012-13	116	36%
2013-14	150	55%
2014-15	55	51%
2015-16	14	86%
2016-17	65	90%

Failures to provide requested information

In four cases, departments refused to provide the PBO with all requested information. The PBO requested that the Departments of Finance and National Defence provide information concerning the Canadian Surface Combatant procurement program. The Canadian Surface Combatant is to replace both the Iroquois- and Halifax-class ships currently in service with the Royal Canadian Navy.

The Department of National Defence refused to provide the PBO with the technical evaluation criteria that will be used to evaluate proposals for the ship design of the Canadian Surface Combatant, as well as the detailed functions and performance requirements for the ships.

The Department of National Defence argued that both the technical evaluation criteria and systems requirements were in draft form, classified and commercially sensitive.¹¹ The department's arguments are not grounded in the *Parliament of Canada Act*. There is nothing in that Act that indicates that Parliament did not intend for the PBO to have access to draft, classified or commercially sensitive information required for the performance of the PBO's mandate.

The Department of Finance refused to provide the PBO with information about the amount allocated in the government's fiscal framework for the acquisition of Canadian Surface Combatant ships. The Department claimed that the figures are Cabinet Confidences and therefore fall outside the scope of the PBO's access to information.¹²

The PBO also requested that the Department of National Defence provide its investment plan or a list of the Department's top 30 equipment acquisitions by priority or size of budget, as well as cost estimates and project progress for each acquisition. The Department of National Defence refused to provide the PBO with its investment plan on the grounds that it is a Cabinet Confidence and therefore outside the scope of the PBO's access to information. The Department also did not provide a list of top equipment acquisitions because it was not available in the form requested. Instead, the Department of National Defence provided a link to a webpage, which contains part of the requested information.

Discontinued requests

In the final two cases, the PBO abandoned requests made to the Canada Revenue Agency and the Department of National Defence. The PBO requested access more detailed corporate tax information, but discontinued the request after meeting with Canada Revenue Agency officials because the information would not likely have helped the PBO improve its new corporate income tax model. Likewise, PBO requested information about defence

spending starting in the 2015-16 fiscal year, but discontinued the request after meeting with Department of National Defence officials because the information would likely have been made obsolete by changes in the structure of the defence budget.

3.3. Strengthening access to information

The PBO remains concerned that departments continue to refuse access to information for reasons not grounded in the *Parliament of Canada Act* or because of overly broad interpretations of the statutory exceptions to the PBO's access to information. In doing so, departments undermine the PBO's ability to provide the kind of detailed and comprehensive analysis that the Senate and the House of Commons need to perform their constitutional functions.

This is particularly concerning when it comes to information concerning defence spending, as it is one of the largest areas of federal program expenditure,¹³ and because national security is the first responsibility of government¹⁴ and therefore among the areas on which the government must most vociferously be held to account by Parliament.

Other officers of Parliament have encountered similar challenges concerning access to Cabinet Confidences. The Auditor General recently reported to the House of Commons that "in carrying on the work of his office, he [had not] receive[d] all the information and explanations required" for audits related to the Department of Finance.¹⁵ The Department refused to provide certain information on the grounds that it was a Cabinet Confidence, even though the Auditor General is not subject to a specific exception the way that the PBO is. The Governor in Council made an order expanding the Auditor General's access to Cabinet confidences, building on two previous orders-in-council. The Auditor General will now be able to access "explanations, analyses of problems or policy options...on budgetary matters" used to brief a Cabinet minister who has served in Prime Minister Justin Trudeau's government and subsequent governments.¹⁶ The orders-in-council are supplemented by a protocol agreement between the Auditor General, the Privy Council Office and the Treasury Board Secretariat.¹⁷

Ontario's Financial Accountability Officer (FAO), who plays a role equivalent to the PBO in that province, also faced challenges in accessing Cabinet Confidences as his access to information is subject to a specific exception similar to that in subsection 79.3(2) of the *Parliament of Canada Act*.¹⁸ However, in October 2016, the Lieutenant Governor in Council has made an order that instructs Ontario ministries and public entities to give the FAO access to economic and financial information mandate contained in certain Cabinet Confidences, once the decision to which the information relates has

been publicly announced.¹⁹ As a result, the FAO has access to a wide range of Cabinet Confidences.

Among the PBO's strategic priorities for 2013-2018 is to defend and clarify the PBO's legislative right to obtain the relevant information required to carry out the PBO's mandate. In 2017-18 and beyond, the PBO plans to continue to work with the Speakers of the Senate and of the House of Commons; the Privy Council Office, the Department of Finance and the Treasury Board Secretariat; and departments to secure free and timely access to that all information required for the performance of the PBO's mandate and to ensure exceptions to the PBO's access to information are not being applied in a manner that interferes with the performance of that mandate. This may take the form of one or more agreements with departments concerning access to information and an order-in-council allowing the PBO to access certain Cabinet Confidences that are required for the performance of his mandate.

3.4. Disclosure of information

Under section 79.4 of the *Parliament of Canada Act*, the PBO can disclose information he receives from departments only if "the disclosure is essential for the performance of his or her mandate" and the information "to which the disclosure relates are not information" that fall under certain sensitive categories defined by reference to the *Access to Information Act*.²⁰

Since the PBO publishes analysis based on information provided by departments, rather than the information itself, the restrictions on the disclosure of information do not significantly constrain the PBO's ability to provide economic and financial analysis in support the Senate and the House of Commons.

4. Resources and administration

The PBO's operating budget for the 2016-17 fiscal year was \$2.8 million.

Because the PBO is an officer of the Library of Parliament, the Parliamentary Librarian approves the PBO's budget, which is part of the Library's budget.²¹ The Parliamentary Librarian sets administrative procedures and regulations for the Office in relation to human resources, contracting, information technology management and other corporate services. The PBO proactively discloses all contracts worth more than \$10,000 and all travel and hospitality expenses.²²

Excluding the PBO himself, who is a Governor in Council appointee,²³ the Office is composed of 17 full-time equivalent staff, who are employees of the Library of Parliament.²⁴ The Library also provides the PBO with its offices and significant internal services, particularly concerning human resources, information technology, contracting and procurement.

4.1. Budget and staffing fall short

In nominal terms, the PBO's budget has not increased since the office's first year in operation in 2008-09. In real terms, the PBO's budget has decreased by 13 percent over the past nine years. Moreover, in those nine years, the number of MPs has increased by 30 to 338 and federal expenditures have increased by 23 percent in real terms.

The PBO's staffing, and consequently its budget, falls short of international standards for independent fiscal institutions. These standards suggest a minimum of 20 staff for economic and financial analysis and 20 for costing legislation and other policies.²⁵ Not counting support staff, the PBO's staff would need to more than double in size to meet international standards.

The PBO's budget also falls short when compared to the only directly equivalent institution in Canada. Ontario's Financial Accountability Officer had an operating budget of \$3.22 million in 2016-17, over \$400,000 more than PBO.²⁶

The difference between the FAO and PBO budgets is remarkable since the FAO is only in its second full year of operation, while the PBO is in its ninth; the FAO helps scrutinize Ontario's budget, which is less than half of the size of the federal government's; and the FAO supports Ontario's Legislative Assembly, which is made up of 107 members, compared to the 105 Senators and 338 MPs (for a total of 443 parliamentarians) that make up the two Houses of Parliament for whom the PBO supports.

Assuming the FAO's budget is sufficient to scrutinize Ontario's economy and finances in support of that province's Legislative Assembly, one would expect that scrutinizing the national economy and finances in support of the Senate and the House of Commons would require a larger budget.

5. Performance

5.1. Debates and committee meetings

In 2016-17, the PBO and the work produced by his office were mentioned 288 times in Senate and House of Commons debates and 645 times in committee meetings (including appearances by the PBO).

In fall 2016, the PBO commissioned Nanos Research to conduct focus groups of public servants and political staff, and interviews of Senators, MPs, officers of Parliament and senior government officials. The full results of the consultations, which were partly focused on the government's then-proposed reforms to the PBO, are available on the PBO's website.

Participants in the consultations agreed that the PBO's analysis is valuable or somewhat valuable. Senators and MPs reported that they and/or their staff make particular use of the PBO's semi-annual economic and fiscal outlook, quarterly expenditure monitor, annual fiscal sustainability report and cost estimates of particular proposals.

Parliamentarians also noted that the PBO's analysis serves as a counterweight to the Department of Finance's analyses. A recent International Monetary Fund on Canada echoed this point, concluding that "the Office of the Parliamentary Budget Officer...serves as an effective counterpoint in evaluating the consistency of overall fiscal policies and the government's medium-term fiscal forecasts".²⁷

The use of the PBO's work to inform parliamentarians' contributions to debate and committee proceedings is one of the more visible forms of support to parliamentarians.

5.2. PBO committee appearances

In 2016-17, the PBO and his staff appeared before parliamentary committees on 11 occasions. The PBO appeared before Senate committees on six occasions and before House of Commons committees on five.

At the request of the House of Commons Standing Committee on Health, the PBO is preparing a cost estimate of a national pharmaceutical insurance (pharmacare) program. The PBO twice appeared before the Standing Committee on Health to discuss the estimate, which will be published in 2017-18. These meetings allowed MPs to ask the PBO and his staff questions about the estimate and to suggest aspects on which the PBO might be able to focus.

At the request of the Senate Standing Committee on National Finance, as mentioned earlier, the PBO is regularly reporting on the implementation of the government's infrastructure spending plans. The PBO plans to publish the next report in 2017-18. The PBO twice appeared before the Standing Committee on National Finance to discuss infrastructure spending.

These ongoing efforts to assist parliamentary committees provide a further example of the way in which the PBO is able to support Parliament. The PBO welcomes the opportunity to provide analytical support to parliamentary committees in their work studying legislation and scrutinizing government.

Notes

- ¹ *Parliament of Canada Act*, RSC 1985, c P-1, s 79.2(a).
- ² House of Commons, Standing Committee on Finance, *Evidence*, No 1, February 4, 2016 at 3.
- ³ *Parliament of Canada Act*, s 79.2(d).
- ⁴ House of Commons, Standing Committee on Finance, *Evidence*, No 1, February 4, 2016 at 3.
- ⁵ The PBO's access to information can also be limited by a provision in another federal statute that expressly refers to subsection 79.3(1) of the *Parliament of Canada Act*. There is currently only one such restriction: *Royal Canadian Mounted Police Act*, RSC 1985, c R-10, s 45.47(5).
- ⁶ Subsection 69(1) of the *Access to Information Act* provides that "confidences of the Queen's Privy Council for Canada, includ[e]" several types of records, but it is limited by subsection 69(3), which allows the disclosure of "confidences...that have been in existence for more than twenty years" and "discussion papers the purpose of which is to present background explanations, analyses of problems or policy options to Council for consideration in making decisions" if "the decisions to which the discussion papers relate have been made public, or...four years have passed since the decisions were made".
- ⁷ Schedule II to the *Access to Information Act* refers to numerous provisions in other federal statutes that prevent the disclosure of information.
- ⁸ Subsection 19(1) of the *Access to Information Act*, RSC 1985, c A-1, refers to section 3 of the *Privacy Act*, which generally defines personal information as "information about an identifiable individual". That definition is subject to several inclusions and exclusions. Subsection 19(2) of the *Access to Information Act*, as incorporated into the *Parliament of Canada Act*, allows a department to provide the PBO with information if "the individual to whom it relates consents to the disclosure", "the information is publicly available" or a justification for disclosure exists under section 8 of the *Privacy Act*.
- ⁹ *Rules of the Senate*, 12-9(2) (which applies to both Senate and joint committees); *Standing Orders of the House of Commons*, 108(1)(a).
- ¹⁰ Senate of Canada, *Senate Procedure in Practice* (Ottawa: Senate of Canada, 2015) at 227; Audrey O'Brien & Marc Bosc, eds, *House of Commons Procedure and Practice* (Ottawa: House of Commons of Canada, 2009) at 136-138, 979. See also JP Joseph Maingot, *Parliamentary Immunity in Canada* (Toronto: LexisNexis, 2016) at 174-177.
- ¹¹ IR0257; IR0258 (correspondence available on the PBO's website).

- ¹² IR0260 (correspondence available on the PBO's website); *Parliament of Canada Act*, s 79.3(2)(b), citing *Access to Information Act*, s 69(1).
- ¹³ Department of Finance, *Fiscal Reference Tables* (Ottawa: Department of Finance, 2016) at 20: <https://www.fin.gc.ca/frt-trf/2016/frt-trf-16-eng.pdf>.
- ¹⁴ Department of Public Safety and Emergency Preparedness, *Our Security, Our Rights: National Security Green Paper* (Ottawa: Department of Public Safety and Emergency Preparedness, 2016) at 3: <https://www.publicsafety.gc.ca/cnt/rsrscs/pblctns/ntnl-scrtn-grn-ppr-2016/ntnl-scrtn-grn-ppr-2016-en.pdf>.
- ¹⁵ *Auditor General Act*, RSC 1985, c A-7, s 7(1)(a); Auditor General of Canada, *2017 Spring Reports of the Auditor General of Canada* (Ottawa: Office of the Auditor General of Canada, 2017): http://www.oag-bvg.gc.ca/internet/English/parl_oag_201705_00_e_42222.html.
- ¹⁶ PC 2017-517. See also PC 1985-3783; PC 2006-1289, which are reproduced on the Auditor General's website: http://www.oag-bvg.gc.ca/internet/methodology/performance-audit/manual/images/Protocol_Agreement_Access_OAG_e.pdf.
- ¹⁷ The protocol agreement and the implementation guidance to deputy heads are available on the Auditor General's website: http://www.oag-bvg.gc.ca/internet/methodology/performance-audit/manual/images/Protocol_Agreement_Access_OAG_e.pdf.
- ¹⁸ *Financial Accountability Officer Act, 2013*, SO 2013, c 4, s 12(2).
- ¹⁹ OC 1412/2016. In May 2017, the Lieutenant Governor in Council made a similar order granting Ontario's Environmental Commissioner (whose role is akin to that of the Commission of the Environment and Sustainable Development at the federal level, who is part of the Auditor General's office) access to certain Cabinet confidential information: OC 924/2017.
- ²⁰ Section 79.4 of the *Parliament of Canada Act* prevents the disclosure of information obtained in confidence from an international organization or other government (*Access to Information Act*, s 13(1)); information whose disclosure could be injurious to the conduct of federal-provincial-territorial affairs (s 14); information whose disclosure would undermine the economic interests of the government of Canada and certain Crown corporations (ss 18–18.1); and various forms of third party information (ss 20(1)(b), (c), (d), 20.1).
- ²¹ *Parliament of Canada Act*, s 77.
- ²² http://www.pbo-dpb.gc.ca/en/proactive_disclosure.
- ²³ *Parliament of Canada Act*, s 79.1(2). See also PC 2008-589; 2013-903.
- ²⁴ *Parliament of Canada Act*, ss 75(4), 76(1), 79.1(1).
- ²⁵ International Monetary Fund, *The Functions and Impact of Fiscal Councils* (Washington, DC: International Monetary Fund, 2013) at 35–36: <https://www.imf.org/external/np/pp/eng/2013/071613.pdf>.
- ²⁶ Office of the Financial Accountability Officer, *Financial Accountability Officer Annual Report, 2016-17* (Toronto: Queen's Printer for Ontario 2017) at 29: http://fao-on.org/en/Blog/Publications/2017_AR.

²⁷ International Monetary Fund, *Canada: Staff Report for the 2017 Article IV Consultation* (Washington, DC: International Monetary Fund, 2017) at 10: <https://www.imf.org/en/Publications/CR/Issues/2017/07/13/Canada-2017-Article-IV-Consultation-Press-Release-and-Staff-Report-45074>.