

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

2023–24

Departmental Plan

The Honourable Mona Fortier
President of the Treasury Board

Office of the Public Sector
Integrity Commissioner
of Canada



Commissariat à l'intégrité
du secteur public
du Canada

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This document is available in alternative formats upon request.

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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 2023–24 fiscal year.

This Plan is an important opportunity for us to communicate directly with our many stakeholders about our mandate, our priorities and our work. Ultimately, I hope that it instills confidence in people considering coming forward with a disclosure of wrongdoing or a complaint of reprisal.

The continuing effects of the global pandemic have had an impact on our work, and indeed on the work and lives of all Canadians. We are still working within a framework of uncertainty arising from public health concerns, and we must continue to adapt, while at the same time remaining focused on carrying out our work as responsively and efficiently as we can. This includes ensuring that our operational processes support the timely handling of cases and that our employees are fully supported in developing the skills and having the tools necessary to do their best work. It also includes continuing 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 of wrongdoing or complaint of reprisal.

Perhaps most importantly, the government has launched a review of the Public Servants Disclosure Protection Act, and we look forward to playing a key role in this project in the coming year. This is an opportunity for our Office to share its significant experience and provide focused advice on how to amend the law to better reflect the needs and interests of all Canadians who rely on the public service for so many essential services. In the words of the Preamble of the Act, “[...] it is in the public interest to maintain and enhance public confidence in the integrity of the public service”, and this legislative review will allow us to contribute in a meaningful way to that goal.

I look forward to taking advantage of the opportunities and taking on the challenges that lie ahead in the coming year, and I look forward to keeping you informed of our work as we do so.



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 2023–24:

Timeliness and effectiveness

- Continue to implement the recommendations following the 2021 LEAN exercise to further improve the efficiency and effectiveness of operational processes, and including a new case management system;
- Continue its efforts to stabilize operations and support the retention of staff in the context of a hybrid work model.

Awareness and access to information

- Participate strategically in events targeted to public servants;
- Implement the recommendations of the evaluation done in 2022-23 by undertaking a comprehensive redesign of the PSIC website.

For more information on the Office’s plans, see the “Core responsibilities: planned results and resources” 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. It also contains information on key risks related to achieving those results.

Public sector disclosures of wrongdoing and complaints of reprisal

Description

The Office of the Public Sector Integrity Commissioner of Canada contributes to strengthening accountability and increases oversight of government operations by:

- providing an independent and confidential process for receiving and investigating disclosures of wrongdoing in, or relating to, the federal public sector from public servants and members of the public;
- reporting founded cases of wrongdoing to Parliament and making recommendations to chief executives on corrective measures;
- providing a mechanism for handling complaints of reprisal from public servants and former public servants for the purpose of coming to a resolution, including through conciliation and by referring 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 2023–24 to achieve its planned results.

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. This contributes to our vision of being a trusted organization and meeting our service standards.

In 2023–24, the Office will continue to implement the recommendations following the Evaluation of the Disclosure and Reprisal Management Program. In particular, as outlined in the Management Response to this evaluation, the Office will:

- continue to implement recommendations from the LEAN exercise conducted in 2021;
- continue its efforts to stabilize the operations and 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

- implement and customize 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 2023–24, 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 undertake a comprehensive redesign of the PSIC website. The website is an essential tool in communicating PSIC’s mandate as well as being the main vehicle through which individuals report wrongdoing and reprisal to the Office. The redesign will have a focus on accessibility, both in structure and content, with a view to streamlining and simplifying access to key information about PSIC and our processes.

United Nations 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.

Innovation

As a micro-organization with limited financial and human resources, the Office is not planning to conduct any major high impact innovation projects in 2023–24.

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 2023–24, 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	2019–20 actual result	2020–21 actual result	2021–22 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 ⁱ	Service standard targets are met 100% of the time	March 2024	100%	75% (see note 1)	75% (see note 1)
	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 2024	Not available	100%	98% (see note 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	Percentage of new website visitors	90% of website visitors are new visitors	March 2024	Not available (see note 3)	98%	99%
	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 2024	Not available (see note 3)	228 (see note 4)	3,875

Notes:

1. Challenges related to the context of conducting investigations during the COVID-19 pandemic affected our capacity to meet all service standards targets as planned in the 2020–21 and 2021–22 Departmental Plans.
2. An intake checklist was not completed in the required five days in one instance.
3. Results not available, as the indicator was established in 2020–21.
4. The planned face-to-face outreach events did not take place due to public health restrictions related to the COVID-19 pandemic. The number of attendees at outreach events refers to virtual events participants.

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

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 2023–24, as well as planned spending for that year and for each of the next two fiscal years.

2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
3,885,392	3,885,392	3,885,392	3,885,392

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

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 2023–24 and for each of the next two fiscal years.

2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
26	26	26

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

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

The Office is a small organization and relies on a service provider for information technology (IT) services. Following a review of IT needs for 2022–23 and the completion of an audit of the current IT system, multiple opportunities were identified to increase the security of the Office’s IT system and improve its performance. For the coming years, the Office will optimize its IT system following the recommendations of the audit to ensure a secure and up-to-date infrastructure.

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. The focus will be on strengthening oversight of internal procedures and controls.

Planning for Contracts Awarded to Indigenous Businesses

As outlined in the new Treasury Board Secretariat Mandatory Procedures for Contracting with Indigenous Businesses, all departments and agencies are required to award a minimum of 5% of the total value of their contracts to Indigenous businesses each year. Like others, the Office (identified as part of Phase 3) has prepared a plan to achieve this goal. Full implementation is planned for 2024–25.

The Office will explore potential process and transaction-based changes to increase awareness and positive outcomes for procurement related social objectives (i.e., Indigenous, greening

government, etc.). For example, this will include seeking changes on our c to initiate expenditures for goods and services. This form is signed off by the appropriate level of authority. Additional changes may be made to other procurement-based tools and/or delegation of authority limits to meet the Office’s objectives. For all Direct Contracts, the Office will ensure to first request proposals from Indigenous suppliers who are qualified under the various Supply Arrangements. The Office will also ensure that all competitive contracting processes (Request for Proposals) include Indigenous suppliers who are qualified under the supplier pool.

The following table shows in percentage (%) the actual, forecasted and planned value for the target.

5% reporting field description	2021–22 actual % achieved	2022–23 forecasted % target	2023–24 planned % target
Total percentage of contracts with Indigenous businesses	Not available	8%	5%

Planned budgetary spending for internal services

The following table shows, for internal services, budgetary spending for 2023–24, as well as planned spending for that year and for each of the next two fiscal years.

2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
1,853,493	1,853,493	1,853,493	1,853,493

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 2023–24 and for each of the next two fiscal years.

2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
10	10	10

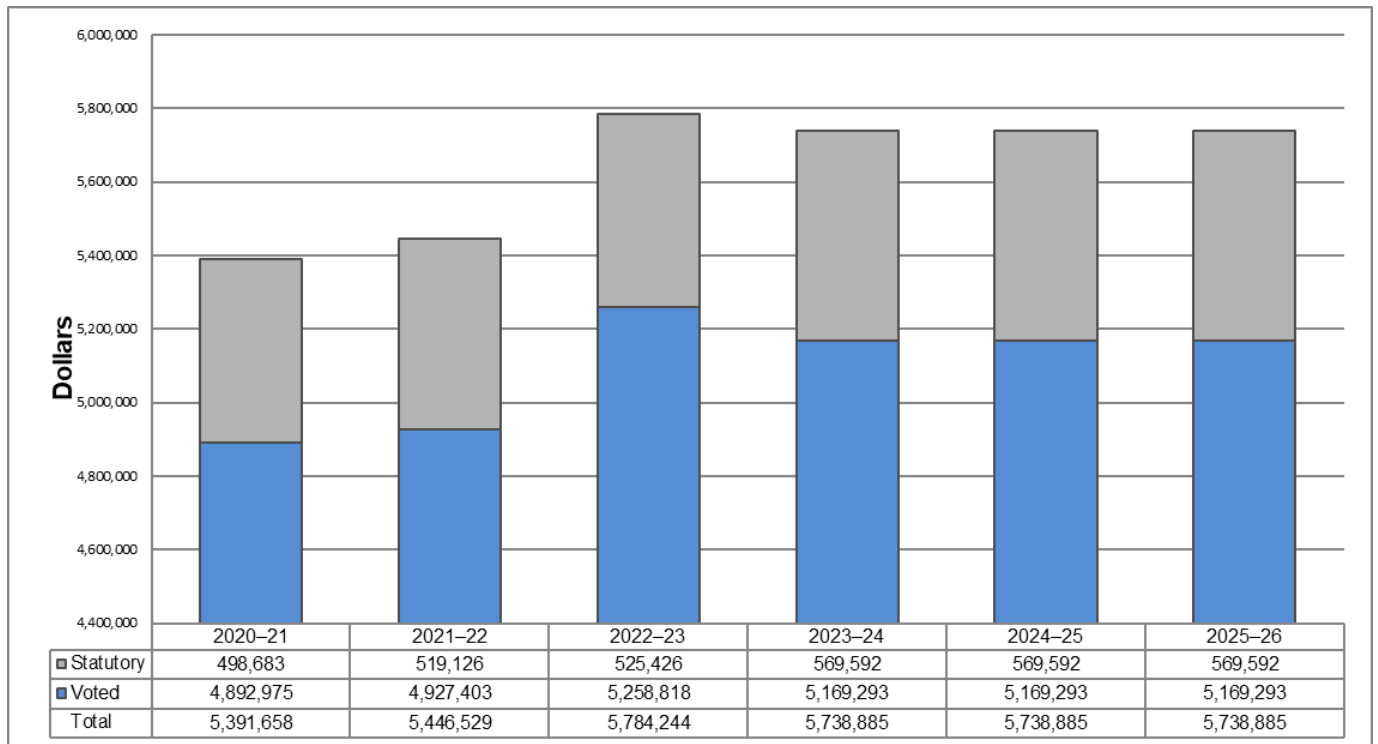
Planned spending and human resources

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 2023–24 with actual spending for the current year and the previous year.

Planned spending

Departmental spending 2020–21 to 2025–26

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 2020–21 and 2021–22, as well as projected expenditures for 2022–23 to 2025–26. Financial figures are expressed in dollars on the y-axis, increasing by \$200,000 and ending at \$6 million. They are plotted on the x-axis against the years 2020–21 to 2025–26.

In 2020–21, actual spending was \$498,683 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, actual spending was \$519,126 for statutory items and \$4,927,403 for the management of Public sector disclosures of wrongdoing and complaints of reprisal, for a total of \$5,446,529.

In 2022–23, projected expenditures are approximately \$525,426 for statutory items and \$5,258,818 for the management of Public sector disclosures of wrongdoing and complaints of reprisal, for a total of \$5,784,244.

As the Office plans to spend its entire budgetary authority in the future, planned expenditures will remain the same for 2023–24 through 2025–26, consistent with the Main Estimates. This results in planned spending of \$569,592 for statutory items and \$5,169,293 for the management of Public sector disclosures of wrongdoing and complaints of reprisal, for a total of \$5,738,885.

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

The following table shows information on spending for each of Office’s core responsibilities and for its internal services for 2023–24 and other relevant fiscal years.

Core responsibilities and internal services	2020–21 actual expenditures	2021–22 actual expenditures	2022–23 forecast spending	2023–24 budgetary spending (as indicated in Main Estimates)	2023–24 planned spending	2024–25 planned spending	2025–26 planned spending
Public sector disclosure of wrongdoing and complaints of reprisal	3,511,205	3,347,227	3,759,759	3,885,392	3,885,392	3,885,392	3,885,392
Internal services	1,880,453	2,099,301	2,024,489	1,853,493	1,853,493	1,853,493	1,853,493
Total	5,391,658	5,446,528	5,784,248	5,738,885	5,738,885	5,738,885	5,738,885

The Office’s total actual spending in 2021–22 is comparable to 2020–21.

Expenditures in 2022–23 are projected to increase by \$367,236 (or 7%) over 2021–22. This variance is due in part to investments planned in 2022–23 for the purchase, customization, and implementation of a new case management system, as well as funding for interventions required for Government of Canada security compliance (guardrails) and for computer hardware renewal. This difference is also due to contingency planning in 2022–23 for legal agents in litigation.

Beginning in 2023–24, projected expenditures are expected to remain at the same level through 2025–26.

Planned human resources

The following table shows information on human resources, in full-time equivalents (FTEs), for each of Office’s core responsibilities and for its internal services for 2023–24 and the other relevant years.

Human resources planning summary for core responsibilities and internal services

Core responsibilities and internal services	2020–21 actual full-time equivalents	2021–22 actual full-time equivalents	2022–23 forecast full-time equivalents	2023–24 planned full-time equivalents	2024–25 planned full-time equivalents	2025–26 planned full-time equivalents
Public sector disclosure of wrongdoing and complaints of reprisal	23	26.2	25.4	26	26	26
Internal services	7	7.6	7.3	10	10	10
Total	30	33.8	32.7	36	36	36

The Office’s staffing level increased by an average of 3 full-time equivalents from 2020–21 to 2022–23, to align with the continued upward trend in investigations. We expect this trend to continue beyond 2022–23. 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 [2023–24 Main Estimates](#).^v

Future-oriented condensed statement of operations

The future-oriented condensed statement of operations provides an overview of the Office’s operations for 2022–23 to 2023–24.

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](#)^{vi}.

Future-oriented condensed statement of operations for the year ending March 31, 2024 (dollars)

Financial information	2022–23 forecast results	2023–24 planned results	Difference (2023–24 planned results minus 2022–23 forecast results)
Total expenses	6,466,436	6,425,263	240,156
Total revenues	0	0	0
Net cost of operations before government funding and transfers	6,466,436	6,425,263	240,156

A slight increase of \$240,156 (or 3.7%) is projected in 2023–24 over the 2022–23 forecast. The difference between the two years is primarily due to regular salary increases and a planned surplus in 2022–23 that is expected to carry over into 2023–24.

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.](#)^{vii}

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

Information the Office's raison d'être, mandate and role is available on the Office's [website.](#)^{viii}

Operating context

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

Reporting framework

The Office’s approved departmental results framework and program inventory for 2023–24 are as follows.



Supporting information on the program inventory

Supporting information on planned expenditures, human resources, and results related to the Office’s program inventory is available on [GC InfoBase](#).^x

Supplementary information tables

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

- ▶ United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals
- ▶ 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](#).^{xiii} 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

60 Queen Street, 4th floor

Ottawa, Ontario K1P 5Y7

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

Email: info@psic-ispc.gc.ca

Website: 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.

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. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education, ethnicity, economic status, geography, language, race, religion, and sexual orientation.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2023–24 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.

high impact innovation (innovation à impact élevé)

High impact innovation varies per organizational context. In some cases, it could mean trying something significantly new or different from the status quo. In other cases, it might mean making incremental improvements that relate to a high-spending area or addressing problems faced by a significant number of Canadians or public servants.

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. Service standards, <https://www.psic-ispc.gc.ca/en/results/service-standards>
- ii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iv. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- v. 2023–24 Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- vi. 2023–24 Future-Oriented Statement of Operations; <https://psic-ispc.gc.ca/en/resources/corporate-publications/2023-24/departmental-plan/future-oriented-statement-of-operations>
- vii. Public Servants Disclosure Protection Act, S.C. 2005, c. 46, <https://laws-lois.justice.gc.ca/eng/acts/p-31.9/>
- viii. Raison d’être, mandate and role: who we are and what we do; Corporate Information | Office of the Public Sector Integrity Commissioner (psic-ispc.gc.ca)
- ix. Operating context, <https://www.psic-ispc.gc.ca/en/resources/corporate-publications/corporate-information>
- x. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- xi. 2023–24 Supplementary Information Tables; <https://psic-ispc.gc.ca/en/resources/corporate-publications/2023-24/departmental-plan/supplementary-information-tables>
- xii. Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>