

# Report 3

Reports of the Auditor General of Canada  
to the Parliament of Canada

## Follow-up on Gender-Based Analysis Plus



**Independent Auditor's  
Report | 2022**



Office of the  
Auditor General  
of Canada

Bureau du  
vérificateur général  
du Canada





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# Introduction

## Background

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### What is gender-based analysis plus and why is it important?

3.1 Gender-based analysis plus (GBA Plus) is an analytical process used to assess systemic inequalities and determine how gender and other diverse identity factors could impact a person’s ability to access programs and services. Gender-based analysis was originally conceived to reveal and address the inequalities experienced by women and girls in the implementation of policies, programs, and initiatives. Gender-based analysis “plus” emerged with the recognition that other diverse identity factors such as age, ethnicity, sexual orientation, disability, and geography also require analysis, as they can intersect with sex and gender identity and reinforce gender inequalities.

3.2 The government applies GBA Plus to inform decision making by highlighting how different identity factors can impact the design and delivery of policy, programs, and initiatives where a single lens does not adequately meet the needs of the intended recipients. In particular, when driven by data collection strategies, GBA Plus highlights inequalities and enhances decision making. In this way, diverse perspectives and needs are better represented when departments and agencies design and adjust policy, programs, and initiatives.

3.3 There are many examples of inequalities based on gender and additional identity factors. Recently, significant differences emerging from the **coronavirus disease (COVID-19)** pandemic have accentuated disparities experienced by women, including women living in rural and Indigenous communities. For example, a recent study by the Standing Committee on the Status of Women reported that women experienced isolation measures imposed to prevent the spread of the virus differently than men did. The committee heard that overall, women’s mental health levels were lower and stress levels were higher than men’s during the pandemic. Witnesses to the committee recommended making service delivery more responsive to the intersecting identity factors of those in need. The recommendation included the delivery of in-person services by local professionals who could tailor their approaches to the realities of women living in rural communities and provide culturally appropriate supports for Indigenous communities.

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**Coronavirus disease (COVID-19)**—The disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).

3.4 Gender analysis is not new. In 1967, the government of the day created the Royal Commission on the Status of Women in Canada, and in 1995, the government formally committed to gender-based analysis. Progress has accelerated over the last 5 years as the government has institutionalized its commitments to gender equality, diversity, and inclusion (Exhibit 3.1).

3.5 The Organisation for Economic Co-operation and Development (OECD) published the 2015 OECD Recommendation of the Council on Gender Equality in Public Life, which Canada adopted in 2015. Since then, Canada has demonstrated progress on gender equality relative to other OECD countries. For example, according to 2019 OECD gender equality data, Canada placed 5th, with France, among OECD countries for the number of female ministers in government and among the top 10 for both gender equality in the Supreme Court (7th) and gender equality in the public sector (10th). However, it ranked below the OECD average of 30% for the number of women parliamentarians, at 27%.

3.6 Canada is among the half of OECD countries that have introduced **gender budgeting** at the national level. It is also part of a smaller group among those countries that have adopted legal provisions for gender budgeting, with the *Canadian Gender Budgeting Act* of 2018. Despite its position, Canada can learn from the approaches taken by other countries. For example, Sweden, Spain, Mexico, and Iceland are implementing national gender equality strategies and approaches that guide the implementation of gender budgeting in their respective countries.

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**Gender budgeting**—A way for governments to promote equality in the budgeting process by conducting a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process, and restructuring revenues and expenditures to promote gender equality.

Source: Adapted from Organisation for Economic Co-operation and Development and the Council of Europe



### Exhibit 3.1—Fifty years of action and commitments on gender in Canada

Year	Action or commitment
1970	The Report of the Royal Commission on the Status of Women in Canada makes 167 recommendations addressing critical issues for women.
1971	The position of Minister responsible for the Status of Women is created.
1981	Canada ratifies the United Nations Convention on the Elimination of All Forms of Discrimination Against Women.
1995	The Federal Plan for Gender Equality is released, and the <i>Employment Equity Act</i> comes into force.  Canada adopts the Beijing Declaration and Platform for Action of the United Nations Fourth World Conference on Women, which requires all member states to “seek to ensure that before policy decisions are taken, an analysis of their impact on women and men, respectively, is carried out.”
2000	At the end of the 1995 Federal Plan for Gender Equality, the Government of Canada adopts a new plan in 2000: the Agenda for Gender Equality.
2005	The Standing Committee on Status of Women issues its second report, <i>Gender-based Analysis: Building Blocks for Success</i> , and makes recommendations to advance gender-based analysis in the federal government.
2009	We release our audit report Chapter 1—Gender-Based Analysis, which finds that many departments had not met the federal commitment to analyze gender-based impacts in the design of public policies.
2011	Gender-based analysis is rebranded as gender-based analysis plus to highlight other diverse identity factors.
2015	A full Minister of Status of Women is appointed to Cabinet for the first time.  We release our audit Report 1—Implementing Gender-Based Analysis, which finds that there are many barriers to implementing gender-based analysis plus.
2016	Status of Women Canada, the Privy Council Office, and the Treasury Board of Canada Secretariat develop the Action Plan on Gender-Based Analysis (2016–2020).  Mandatory requirements are put in place to include gender-based analysis plus in Memoranda to Cabinet and Treasury Board submissions.
2017	The Federal-Provincial/Territorial Forum of Ministers Responsible for the Status of Women agrees to collaborate on the evaluation of gender-based analysis plus.
2018	The <i>Canadian Gender Budgeting Act</i> comes into force, and the federal budget includes a new focus on gender equity.  Status of Women Canada, previously a federal government agency, is superseded by the creation of Women and Gender Equality Canada, which has full departmental status.
2019	The government publishes <i>Gender Report: Budget 2019</i> , the first federal budget gender report to apply gender-based analysis plus to all new budget measures.  Cabinet ministers are mandated to consider gender-based analysis plus in decision making.
2021	Cabinet ministers are encouraged to improve the quality and availability of disaggregated data.

Past audit recommendations

3.7 The Office of the Auditor General of Canada performed audits on gender-based analysis in 2009 and in 2015. These audits found that, despite efforts to improve, significant barriers remained to GBA Plus implementation. Exhibit 3.2 provides a summary of selected findings and the recommendations we made in 2009 and in 2015.

**Exhibit 3.2—Taking stock: Prior findings and recommendations from our past audits**

Relevant common findings in 2009 and 2015 audits by the Office of the Auditor General of Canada Select findings related to the current audit (not a complete list of 2009 and 2015 audit findings)	
<ul style="list-style-type: none"> <li>• <b>Gender-based analysis (GBA) framework:</b> Some departments have not implemented a GBA framework.</li> <li>• <b>Mandatory GBA requirements:</b> The absence of mandatory government-wide GBA requirements is a barrier to conducting GBA.</li> <li>• <b>Limited capacity within departments:</b> The degree of understanding of GBA, the lack of departmental leadership, and the use or availability of data and tools are barriers to conducting GBA.</li> <li>• <b>No government-wide assessment and reporting:</b> Status of Women Canada has not assessed the effectiveness of gender-based analysis practices in the federal government or reported on its assessments and has received no support from the Treasury Board of Canada Secretariat or the Privy Council Office to do so.</li> </ul>	
2009 audit recommendations	Relevant 2015 audit recommendations
<p><b>1.56</b> The Treasury Board of Canada Secretariat and the Privy Council Office should provide support to Status of Women Canada to help the government meet its 1995 commitments to gender-based analysis.</p> <p><b>1.57</b> To enable the government to meet its commitments to gender-based analysis, Status of Women Canada, in consultation with the Treasury Board of Canada Secretariat and the Privy Council Office, should</p> <ul style="list-style-type: none"> <li>• clarify expectations, particularly about when it is appropriate to perform gender-based analysis (GBA) and how to report the findings;</li> <li>• establish a plan for facilitating GBA implementation; and</li> <li>• better communicate to departments and agencies their responsibilities.</li> </ul> <p><b>1.69</b> The Treasury Board of Canada Secretariat, the Privy Council Office, and the Department of Finance Canada should document the challenge function they exercise when they review spending initiatives and policy proposals submitted by departments and agencies for Cabinet consideration.</p>	<p><b>1.61</b> The Privy Council Office, Status of Women Canada, and the Treasury Board of Canada Secretariat, to the extent of their respective mandates and working with all federal departments and agencies, should take concrete actions to identify and address barriers that prevent the systematic conduct of rigorous gender-based analysis. Such actions should address barriers that prevent departments and agencies from taking gender-based analysis into consideration during the development, renewal, and assessment of policy, legislative, and program initiatives, so that they can inform decision makers about existing or potential gender considerations in their initiatives.</p> <p><b>1.62</b> Status of Women Canada, with the support of the Privy Council Office and the Treasury Board of Canada Secretariat, to the extent of their respective mandates, should periodically assess and report on the implementation of gender-based analyses in federal departments and agencies and their impacts on policy, legislative, and program initiatives.</p>

2009 audit recommendations	Relevant 2015 audit recommendations
<p><b>1.79</b> To measure progress on fulfilling the government’s 1995 commitment to implementing gender-based analysis (GBA), Status of Women Canada, with the support of the Treasury Board of Canada Secretariat and of the Privy Council Office, should assess the implementation of gender-based analysis across the federal government and the effectiveness of GBA practices.</p>	

3.8 In 2016, the Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada (then called Status of Women Canada) responded to the 2015 audit recommendations with the Action Plan on Gender-based Analysis (2016–2020). The plan included activities such as enhancing GBA Plus tools, training, and resources, as well as increasing collaboration within interdepartmental networks. The Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada also responded to the Standing Committee on the Status of Women report, *Implementing Gender-Based Analysis Plus in the Government of Canada*, published in 2016, and provided interim (2017) and final (2018) updates to the committee.

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**Roles and responsibilities**

3.9 **The Privy Council Office and the Treasury Board of Canada Secretariat.** These central agencies have the responsibility to review department and agency submissions, such as Memoranda to Cabinet and Treasury Board submissions, which are presented to Cabinet for approval. These submissions are important steps in the policy life cycle of government. Analysts in the Privy Council Office and the Treasury Board of Canada Secretariat guide departmental and agency staff to add and adjust content when they are submitting funding requests or other proposals. This role of the central agencies is referred to as the challenge function, which is designed to ensure that departments and agencies consider relevant factors such as GBA Plus in their proposed policy, legislative, and program initiatives.

3.10 Under section 5 of the *Canadian Gender Budgeting Act*, once a year, the President of the Treasury Board, in consultation with the Minister of Finance, must make available to the public an analysis of the impacts of existing Government of Canada programs in terms of gender and diversity that they consider appropriate. As the administrative arm of the Treasury Board, the secretariat supports the President in fulfilling this request.

3.11 The Treasury Board of Canada Secretariat is also responsible for the implementation of the Policy on Results and, through this policy, the integration of GBA Plus into program evaluations and performance measurement.

3.12 **Women and Gender Equality Canada.** The department is responsible for developing training, guidance, and tools to support capacity building in departments and agencies, including the Privy Council Office and the Treasury Board of Canada Secretariat, to conduct GBA Plus. Capacity building for the department includes multiple elements, such as the development of the GBA Plus Framework to enable the implementation of GBA Plus, the knowledge and skills necessary to perform it, and sufficient training, tools, and guidance to conduct the work. The department is also responsible for leading, monitoring, and reporting on the government's implementation of GBA Plus. The Privy Council Office, the Treasury Board of Canada Secretariat, and other departments can directly consult Women and Gender Equality Canada as a centre of expertise when applying GBA Plus or developing related internal policies, guidance, and plans.

## Focus of the audit

3.13 This audit focused on whether the Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada advanced the implementation of gender-based analysis plus (GBA Plus) in government in their responses to selected recommendations from the 2015 Fall Reports of the Auditor General of Canada, Report 1—Implementing Gender-Based Analysis.

3.14 This audit is important because applying GBA Plus to the design and implementation of policies, programs, and initiatives should help to reduce existing and potential inequalities based on gender and other intersecting identity factors. In turn, this can lead to better results for Canadians.

3.15 More details about the audit objective, scope, approach, and criteria are in **About the Audit** at the end of this report.

## Findings, Recommendations, and Responses

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### Overall message

3.16 Overall, we found that the Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada have taken some action to identify and address the barriers to implementing gender-based analysis plus (GBA Plus) since our

2015 audit. However, they need to do more to help departments and agencies fully integrate GBA Plus into the design of government policies, programs, and initiatives, and to improve monitoring and reporting on outcomes for diverse groups of women, men, and **gender-diverse** people. GBA Plus is an analytical process meant to identify and address existing and potential inequalities related to gender and other intersecting identity factors, to provide improved outcomes for all Canadians.

3.17 We found that gaps persist in departments and agencies' capacity to perform GBA Plus, including the availability and use of disaggregated data to analyze gender and diversity issues, inform the design and implementation of programs, and achieve outcomes that benefit all Canadians. We also found weaknesses in monitoring and reporting on the implementation and impacts of GBA Plus across government. This makes it difficult to assess whether actions taken are achieving better gender equality, diversity, and inclusion outcomes.

## Persistent barriers to doing gender-based analysis plus since 2015

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### Context

3.18 In 2015, we found that important barriers preventing the conduct of gender-based analysis plus (GBA Plus) hindered progress in implementing it across government. Examples of barriers included

- an absence of mandatory government requirements
- tight deadlines for developing policy initiatives
- limited senior management review within departments
- lack of capacity in departments and agencies

3.19 The Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada play key roles in advancing the implementation of GBA Plus. Collectively, the 3 organizations can have a greater impact on the implementation of GBA Plus across government than they could through individual contributions.

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**Gender-diverse person**—A person who does not identify as exclusively man or woman.

## Actions taken to identify and address barriers to doing gender-based analysis plus did not go far enough

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### What we found

3.20 We found that the Privy Council Office and the Treasury Board of Canada Secretariat removed the barriers within their control identified in the 2015 report of the Office of the Auditor General of Canada—specifically, the absence of mandatory requirements and limited senior management review within departments. They also took actions to identify challenges to implementation of gender-based analysis plus (GBA Plus). However, they did not make full use of information gained through these actions to help advance implementation of GBA Plus across government.

3.21 We also found that Women and Gender Equality Canada took action to build capacity among departments and agencies to perform GBA Plus. The department delivered training, developed various tools and resources, and continued to use an interdepartmental committee. However, departments and agencies still face capacity challenges that limited their ability to apply GBA Plus.

3.22 The analysis supporting these findings includes the following topics:

- Missed opportunities
- Unclear impacts of increased capacity

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### Why this finding matters

3.23 This finding matters because if departments and agencies continue to face challenges in applying GBA Plus, decision makers will not have the information they need to understand how diverse groups of women, men, and gender-diverse people experience programs and initiatives differently. This will also affect possible outcomes for intended recipients.

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### Recommendations

3.24 Our recommendations in this area of examination appear at paragraphs 3.33, 3.45, and 3.46.

### Missed opportunities

3.25 We found that the Privy Council Office addressed the 2 barriers identified in 2015 within its mandate:

- In 2016, to address the barrier of gender-based analysis not being a mandatory government requirement, the Privy Council Office made the application of GBA Plus a requirement for all Memoranda to Cabinet.
- In 2017, to address the barrier of limited senior management review of GBA Plus, it added a GBA Plus component to the Due Diligence and Evidence-Based Analysis Tool used by senior management preparing Memoranda to Cabinet. This tool includes an attestation by senior management that all elements identified in the tool were included in the submission.

3.26 The Privy Council Office also developed mandatory training and resources to support its analysts who give feedback on Memoranda to Cabinet.

3.27 However, despite the mandatory inclusion of GBA Plus in Memoranda to Cabinet, we found that the Privy Council Office did not take the opportunity to make full use of this information to help advance the assessment and implementation of GBA Plus across government. For example, in order to assess the quality of GBA Plus included in the Memoranda to Cabinet and identify challenges to implementing GBA Plus across government, it undertook only 3 sampling exercises since 2015. These exercises had inherent weaknesses in their sampling approach, frequency of review, and clarity of review. Although the Privy Council Office shared the results of 2 of the 3 exercises with Women and Gender Equality Canada, the weak sampling approach did not allow for meaningful conclusions to be drawn for individual departments or across government. In particular, the sampling approach did not help to reveal whether departments made improvements in the quality and use of GBA Plus.

3.28 We found similar results at the Treasury Board of Canada Secretariat. Although the language used in Treasury Board submission guidance during our audit period did not always state clearly that GBA Plus was a mandatory consideration of all submissions, the latest guidance available did so. GBA Plus must now be integrated throughout the submission, with particular emphasis on the design, delivery, and results sections.

3.29 However, the secretariat also told us that expectations about the quality of the GBA Plus in the submissions they review varied, depending on

- the degree to which the theoretical impacts of an initiative could be anticipated
- whether there were robust methodologies for measuring those impacts and data available to enable their use
- whether all of those components came together before a decision was required

3.30 These factors influenced whether or not the secretariat accepted the quality of GBA Plus impacts included in departments' and agencies' submissions. Consequently, even if a department's or an agency's application of GBA Plus was weak in that it was not supported by robust methodologies for measuring impacts or lacked data to support it, its submission could still be approved. This gave the departments and agencies little incentive to improve the availability and quality of methodologies or data that could be used to determine the GBA Plus results of the program investments and make needed adjustments to the program.

3.31 In addition, despite the inclusion of GBA Plus results in Treasury Board submissions, we found that the secretariat did not take the opportunity to make full use of this information to help advance the assessment of GBA Plus implementation across government. The secretariat performed only 1 exercise to assess the quality of the GBA Plus impacts included in submissions and to identify any further barriers to advancing the implementation of GBA Plus across government. In 2017, the secretariat reviewed 250 out of 366 submissions made between September 2016 and June 2017 with the purpose to identify barriers, assess quality of the GBA Plus impacts included in the submissions, and assess its implementation across government. This exercise was not repeated in future years. The lack of further reviews made it difficult to monitor overall improvements to submissions over time.

3.32 Although the secretariat reported the high-level results of the 2017 review of Treasury Board submissions to Women and Gender Equality Canada, we found no evidence that the secretariat shared knowledge gathered by analysts on a consistent ongoing basis or in a manner that would allow Women and Gender Equality Canada to improve the support they offered as a centre of expertise or report regularly on GBA Plus implementation in all of government. The secretariat told us that most of its assessments are done informally through its challenge function and therefore are undocumented.



3.33 **Recommendation.** The Privy Council Office and the Treasury Board of Canada Secretariat should provide timely and documented feedback to departments and agencies on the application of gender-based analysis plus (GBA Plus) in their Memoranda to Cabinet and Treasury Board submissions and should share this feedback with Women and Gender Equality Canada. Departments and agencies should then make future cycle improvements to strengthen the application of GBA Plus.

**Response of each entity.** *Agreed.*

See the **List of Recommendations** at the end of this report for detailed responses.

### **Unclear impacts of increased capacity**

3.34 We found that Women and Gender Equality Canada undertook various activities to identify barriers or challenges in implementing GBA Plus across government and to monitor progress. These included activities of the GBA Plus interdepartmental committee, events organized by the department such as the Gender-based Analysis Plus Forum held in November 2018, discussions with central agencies, and the annual voluntary Gender-based Analysis Plus Implementation Survey of various departments and agencies.

3.35 Starting in 2016, Women and Gender Equality Canada conducted a voluntary annual survey of departments and agencies. The objectives of the survey were

- to identify the barriers to doing GBA Plus
- to improve the understanding of GBA Plus across government
- to provide a baseline to measure progress

3.36 We found that the department relied significantly on the results of its voluntary survey to identify barriers and monitor GBA Plus implementation. For example, the survey results informed the progress made in the Action Plan on Gender-Based Analysis (2016–2020), a plan developed in response to our 2015 audit report. Additionally, the department used the survey to identify areas where further support for departments and agencies in applying GBA Plus was needed.

3.37 Overall, survey results identified an ongoing need to increase the capacity of departments and agencies to perform GBA Plus. This included a need for Women and Gender Equality Canada to provide more support in the form of training, practical tools, and guidance for departments and agencies in applying GBA Plus. Women and Gender Equality Canada told us that it responded to this need since 2016 by

offering over 30 training sessions to departments, agencies, and interdepartmental committees and by developing over 15 tools and guides, including the following recent examples:

- In 2020, the department collaborated with the Canada School of Public Service to deliver guidance to support departments and agencies in applying GBA Plus to their pandemic response measures.
- In 2021, the department developed additional guidance on identity factors including a step-by-step guide for conducting GBA Plus.

3.38 We found that in order to increase capacity of departments and agencies to do GBA Plus, the department identified a need to strengthen the interdepartmental committee on GBA Plus as a main forum for sharing information on GBA Plus implementation and activities. This included sharing best practices and strategies, establishing networks of collaboration, and identifying and addressing barriers.

3.39 Despite the department's provision of additional training, tools, and guidance, as well as the continued importance placed by the department on interdepartmental committee collaboration and efforts, we found that the capacity of many departments and agencies to perform GBA Plus remained a challenge. The results from the latest GBA Plus survey—conducted between January and May 2021—indicated that respondents identified a lack of time or capacity (77% of respondents) and a lack of training and availability of tools/resources (67% of respondents) as barriers to implementing GBA Plus.

3.40 We also found that not all departments and agencies reported that they completed implementation of the GBA Plus Framework. The GBA Plus Framework consisted of 6 essential elements, updated over time, which together provide a foundation for a department's or agency's capacity to learn, apply, and monitor the use of GBA Plus. The current 6 essential elements are

- committing through a policy statement, or statement of intent
- identifying a responsibility centre
- undertaking an organizational needs assessment
- developing training and tools
- implementing lessons learned from a GBA Plus pilot initiative
- continuing to monitor progress

3.41 Though not mandatory, the GBA Plus Framework, proposed by Women and Gender Equality Canada (formerly Status of Women Canada) more than 10 years ago, listed the 6 essential elements above that should be in place to build sufficient capacity. Furthermore, the survey results indicated that 5% of departments surveyed still did not have any of the 6 essential elements and that 40% did not have a statement of

intent or a formal GBA Plus policy. These are disappointing results given that the application of GBA Plus has been included in all ministerial mandate letters, the goals each minister is tasked to accomplish, since 2019.

3.42 We also found that despite efforts made by the department through its training, tools, and collaboration via the interdepartmental committee, the timing of when GBA Plus was conducted continued to be a challenge for the majority of departments and agencies. GBA Plus is intended to be applied at all stages of policy and program development, most critically when defining the problem, which is at the beginning of the process.

3.43 The results from the latest annual survey indicated that only 39% of surveyed departments and agencies performed GBA Plus at this critical problem definition stage more than 60% of the time. This means that the majority of departments and agencies surveyed reported not applying GBA Plus in the initial design phase of policies, programs, and initiatives, thereby reducing the impact GBA Plus could have to address or avoid inequalities experienced by diverse groups of men, women, and gender-diverse people.

3.44 Finally, despite efforts made by the department to educate employees and officials, we found that there was a risk that all departments and agencies may not fully understand the importance of the disaggregation of impacts both by gender and by other diversity factors. Officials at Women and Gender Equality Canada told us that they observed an inconsistent understanding of the intersectional aspects of GBA Plus analysis. We also made similar observations in the reporting of gender and diversity-related impacts of government programs contained in the GBA Plus supplementary tables of departmental results reports. Sometimes, gender and sex were the only identity factors used in departmental results reporting on GBA Plus impacts, while sometimes, impacts were disaggregated by other diversity factors but not by gender and sex. We found that the department recently adjusted their training materials to increase understanding of intersectional identity factors as it relates to GBA Plus.

3.45 **Recommendation.** Women and Gender Equality Canada should ensure its efforts as a leader and centre of expertise help to advance gender-based analysis plus across all of the federal government.

***The department's response.*** *Agreed.*

See the **List of Recommendations** at the end of this report for detailed responses.

3.46 **Recommendation.** The Privy Council Office and the Treasury Board of Canada Secretariat should, within their respective mandates, ensure all departments and agencies appropriately implement the GBA Plus Framework and report publicly on their progress.

**Response of each entity.** *Agreed.*

See the **List of Recommendations** at the end of this report for detailed responses.

## The challenge of the availability of disaggregated data was not resolved

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### What we found

3.47 We found that one of the challenges identified by most departments and agencies to applying gender-based analysis plus (GBA Plus) was data availability. In particular, the lack of **disaggregated data** posed a challenge to identifying how diverse groups of women, men, and gender-diverse people experience inequality. The Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada also identified this barrier as a significant challenge to the application of GBA Plus. However, since the actions they had identified were not yet fully implemented, the challenge remained.

3.48 The analysis supporting this finding discusses the following topic:

- Lack of disaggregated data

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### Why this finding matters

3.49 This finding matters because the use of disaggregated data informs the design, implementation, and monitoring of policies, programs, and initiatives—as well as related decision making—that will improve the lives of diverse groups of women, men, and gender-diverse people.

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### Context

3.50 Early in the policy and program development cycle, departments and agencies can use disaggregated data in applying GBA Plus to scope issues, assess baseline data, and consider how data collection might be included in the design of an initiative. A GBA Plus data collection plan identifies which data is available and how that data could be used to support the measurement of the GBA Plus impacts of a given program or initiative. As an integral element of the policy and program development cycle, data collection plans should articulate how to collect and use new or additional sources of data for future GBA Plus. This data, in turn, should inform departments or agencies of the need for changes to the program or initiative.

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**Disaggregated data**—Within the context of gender-based analysis plus (GBA Plus), disaggregated data is data broken down by different identity factors such as gender, age, ethnicity, income, and education. This type of detailed data is necessary to conduct GBA Plus throughout the policy and program development cycle.

Source: Adapted from Women and Gender Equality Canada

3.51 Generally, increased use of disaggregated data to support GBA Plus—particularly to better understand real and potential differential impacts on diverse groups of women, men, and gender-diverse people—at the federal level has been slow. Indeed, in both our 2009 and 2015 audits, we found evidence that data availability impeded the full implementation of GBA Plus. However, in recent years, the government announced changes to address this challenge. In 2018, Statistics Canada created the Centre for Gender, Diversity and Inclusion Statistics. It established a data hub the following year to support evidence-based policy development and decision making across the federal government and beyond.

3.52 As well, government budgetary statements, including the statements for Budget 2019, Budget 2021, and Budget 2022, have noted that the measuring of gender and diversity impacts of new budget initiatives was often limited by the availability of data—especially for certain identity factors such as race, gender identity, and disability.

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**Recommendation**

3.53 Our recommendation in this area of examination appears at paragraph 3.57.

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**Analysis to support this finding****Lack of disaggregated data**

3.54 Since 2018–19, some disaggregated data has been used by departments and agencies in their annual analysis of the gender and diversity impacts of some of their existing programs, reported publicly in their GBA Plus supplementary information tables of the departmental results reports. However, departments could not provide disaggregated data in a consistent manner for all of their programs.

3.55 To address the challenges of program-specific data collection, starting in 2019, the Treasury Board of Canada Secretariat worked with Statistics Canada and Women and Gender Equality Canada to develop standardized frameworks and tools to collect and report GBA Plus disaggregated data. Data collection plans also became a required element of the supplementary information tables. We reviewed a non-randomized sample of 6 of the most recently available 2019–20 supplementary information tables, which included information for 76 government programs. We found that over half of these programs did not include defined data or did not report using a data collection strategy. In addition, a Treasury Board of Canada Secretariat preliminary review of the draft 2020–21 GBA Plus supplementary information tables for 33 departments found that roughly half of programs had data collection plans for reporting on impacts on gender and diversity.

3.56 We also found specific examples of where gender and diversity outcomes for specific programs could not be measured because program-specific data was not collected. For example, we noted in our fall 2021 audit report on protecting Canada’s food system that for 3 of the 5 programs we audited, data from recipients on progress toward gender and diversity outcomes was not requested or gathered. As well, in our spring 2022 audit of access to benefits for hard-to-reach populations, we found that no tangible progress had yet been achieved in generating data to measure or analyze benefit take-up. Improving how benefit take-up is measured could contribute to developing approaches to better target vulnerable and hard-to-reach populations.

3.57 **Recommendation.** The Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada should, within their respective mandates, work with departments and agencies to ensure that disaggregated data is sought, compiled, and used in the design, delivery, and measurement of all policies, programs, and initiatives.

**Response of each entity.** *Agreed.*

See the **List of Recommendations** at the end of this report for detailed responses.

## Actions taken to report on implementation and impacts of gender-based analysis plus

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### Context

3.58 As the lead on the implementation of gender-based analysis plus (GBA Plus), Women and Gender Equality Canada is responsible for reporting on progress achieved. The department agreed with our 2015 recommendation that it should periodically assess and report on the implementation of GBA Plus in federal departments and agencies and the resulting impacts on the development of policy, legislative, and program initiatives.

## Monitoring and reporting by Women and Gender Equality Canada used incomplete information

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### What we found

3.59 We found that Women and Gender Equality Canada conducted some monitoring and reporting on the progress of gender-based analysis plus (GBA Plus) implementation across all of government. However, the

department did not use all the information sources that were available, such as the GBA Plus supplementary information tables that form part of the departmental results reports of individual departments and agencies.

3.60 We also found that the Privy Council Office and the Treasury Board of Canada Secretariat did not share information with Women and Gender Equality Canada that would help it to monitor progress on implementation over time.

3.61 The analysis supporting this finding discusses the following topic:

- Insufficient use of available information

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#### Why this finding matters

3.62 This finding matters because the government should know whether the commitments it made in 1995 to implement gender-based analysis and again in 2011 to implement GBA Plus have been achieved. Gender equality and diversity continue to be priorities for the government. The capacity to apply GBA Plus is an important part of identifying and reducing existing and potential inequalities based on gender and other intersecting identity factors, leading to improvements in the lives of diverse women, men, and gender-diverse people. Coordination between Women and Gender Equality Canada, the Privy Council Office, and the Treasury Board of Canada Secretariat, along with the full use of available information sources, is necessary to assess this capability and make further improvements if required.

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#### Recommendation

3.63 Our recommendation in this area of examination appears at paragraph 3.66.

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#### Analysis to support this finding

##### **Insufficient use of available information**

3.64 In our 2015 audit report, we recommended that, with the support of the Privy Council Office and the Treasury Board of Canada Secretariat, Women and Gender Equality Canada should periodically assess and report on the implementation of GBA Plus in federal departments and agencies and its impact on policy, legislative, and program initiatives. We found that the department publicly reported once on the 2016–17 results of its annual GBA Plus implementation survey. However, the department did not publish subsequent results. It also did not make use of other

sources of information to comprehensively report on the federal government's progress in implementing GBA Plus, such as

- the department's annual GBA Plus Implementation Survey
- insights from the challenge function of the Privy Council Office and the Treasury Board of Canada Secretariat on the quality of and impact of applying GBA Plus
- the GBA Plus supplementary information tables included in departmental results reports, which provided information on departments' and agencies' capacity to perform GBA Plus and on the impacts GBA Plus had on programs

3.65 We also found that the Privy Council Office and the Treasury Board of Canada Secretariat had access to key information about departments' and agencies' use of GBA Plus through their challenge function. However, results of this work were not always shared with Women and Gender Equality Canada, and we found that the approach to reviewing submissions did not help to reveal whether departments and agencies improved the quality and use of GBA Plus.

3.66 **Recommendation.** Women and Gender Equality Canada, with the support of the Privy Council Office and the Treasury Board of Canada Secretariat, should, on a regular basis, comprehensively monitor and publicly report on the status of gender-based analysis plus (GBA Plus) implementation across the federal government, including plans to advance GBA Plus implementation.

**Response of each entity.** *Agreed.*

See the **List of Recommendations** at the end of this report for detailed responses.

## Treasury Board of Canada Secretariat guidance did not allow for accurate conclusions on progress of gender-based analysis plus

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### What we found

3.67 We found that the Treasury Board of Canada Secretariat issued updated guidance on gender-based analysis plus (GBA Plus) supplementary information tables to departments and agencies on an annual basis since 2018–19. However, the guidance issued did not result in accurate or complete conclusions on the progress of GBA Plus implementation and impacts across government. For example, there was a lack of consistency in how departments and agencies reported on impacts and results, and reporting included minimal to no analysis of the outcomes related to GBA Plus.



3.68 The analysis supporting this finding discusses the following topic:

- Inconsistent and incomplete reporting

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#### Why this finding matters

3.69 This finding matters because transparency and accountability are elements of the government's Gender Budgeting Policy as outlined in section 2(c) of the *Canadian Gender Budgeting Act*. The information included in the supplementary information tables can be used by Women and Gender Equality Canada and others interested in GBA Plus implementation to monitor progress across government. Furthermore, the President of the Treasury Board is obliged under the *Canadian Gender Budgeting Act* to make public analysis that they consider appropriate of how government programs impact different genders and diverse groups. This informs Canadians about the action taken by government to further advance equality for diverse groups of women, men, and gender-diverse people.

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#### Recommendation

3.70 Our recommendation in this area of examination appears at paragraph 3.76.

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#### Analysis to support this finding

##### **Inconsistent and incomplete reporting**

3.71 Since 2018–19, the Treasury Board of Canada Secretariat supported the President in meeting their responsibility under the *Canadian Gender Budgeting Act* by requiring all departments and agencies to report on the impact of their programs on gender and diversity in the supplementary information tables of their departmental results reports. The secretariat issued annual guidance directing departments and agencies to disclose this and other GBA Plus information, such as their institutional capacity to perform GBA Plus and collect relevant data.

3.72 We examined whether the guidance issued by the secretariat resulted in the ability to draw accurate and complete conclusions on the progress of GBA Plus implementation and impacts across government. We selected a non-randomized sample of 2019–20 GBA Plus supplementary information tables for departments that were the subject of previous performance audits conducted by our office in the previous year (see Exhibit 3.3 for results of our work). We compared them to the guidance to determine whether the results were complete and followed guidance. We also compared the results of each department and agency to each other to determine whether they had interpreted the guidance in the same manner.

**Exhibit 3.3—Guidance issued by the Treasury Board of Canada Secretariat led to inconsistent reporting on GBA Plus in the supplementary information tables of 2019–20 departmental results reports**

2019–20 Supplementary information tables—Gender-based analysis plus (GBA Plus)					
Sampled department or agency <sup>1</sup>	Annual reporting on GBA Plus institutional capacity <sup>2</sup>	Annual highlights of GBA Plus program results			
		GBA Plus results by program inventory <sup>3</sup>	GBA Plus data collection reported by program <sup>4</sup>	Alignment with Gender Results Framework	Disaggregation of data by sex and gender
A	Information provided, but difficult to interpret any measure of institutional capacity. Treasury Board of Canada Secretariat guidance did not request or provide measures for institutional capacity requirements.	⚠	✗	✗	⚠
B		⚠	⚠	⚠	⚠
C		⚠	⚠	✗	⚠
D		✔	✔	✔	✔
E		⚠	⚠	⚠	⚠

- ✔ Reported for all programs
- ⚠ Not reported for all programs
- ✗ No reporting for any programs

Notes:

<sup>1</sup> The findings for each department’s or agency’s annual reporting were established based on a review of publicly available information in the department’s or agency’s departmental results report.

<sup>2</sup> Institutional capacity refers to key actions taken to advance the implementation of the GBA Plus governance structures or resourcing levels within the department or agency to achieve GBA Plus objectives (summarized per Treasury Board of Canada Secretariat guidance).

<sup>3</sup> Program inventory refers to all programs reported on by a department or agency for that fiscal year.

<sup>4</sup> GBA Plus data collection refers to notable actions taken to develop data collection and analysis tools for a program to improve the capacity to measure and assess the impacts of the program on gender and diversity in the future (summarized per Treasury Board of Canada Secretariat guidance).

3.73 We found that the guidance directed departments and agencies to self-select which information they wanted to include. This ability to self-select contributed to a lack of consistency across the departments and agencies we examined in our sample. For example, the 2019–20 guidance allowed departments the discretion to determine whether or not to include information on program results by gender and other intersecting factors. We found the same for data collection initiatives used to measure future results. If departments and agencies chose not to report gender or other intersecting impacts, they were not required

to explain why not. Furthermore, the guidance provided for institutional capacity did not include suggested measures or **indicators**, nor did it require results to be reported in a manner that demonstrated progress or lack thereof from one year to the next.

3.74 In our review of the samples, we found that the reporting of results and impacts had a number of weaknesses:

- The departments and agencies did not consistently report the same types of information on impacts and results.
- Most of the reporting provided minimal to no analysis of the outcomes related to GBA Plus or its impacts on programs or initiatives for diverse groups of women, men, and gender-diverse people.
- There was seldom mention of the **Gender Results Framework**, an important tool designed to highlight key gender issues.
- Reporting on program results often lacked gender disaggregated data on the diverse target groups of the programs (for example, older adults, people with disabilities, visible minorities, and Indigenous peoples). For these groups, the information on programs provided only sporadic quantitative data.

These weaknesses in departmental reporting made it challenging to analyze departmental GBA Plus capacity and to determine if, and how, the programs affected gender and diversity outcomes.

3.75 We found that the secretariat attempted to address some of the shortfalls of the guidance in 2020–21. We found that the guidance required departments and agencies to report on gender and diversity impacts for all programs, or explain if not relevant, and to report on which pillars of the Gender Results Framework, if any, the programs contributed to. Although improvements were made, we did not find that all shortfalls we identified with the 2019–20 guidance were addressed by the updated 2020–21 guidance. For example, we found no improvements to the guidance for reporting on institutional capacity. We also found that changes to the guidance for reporting the impacts of GBA Plus resulted in guidance that was less descriptive than in the prior year.

3.76 **Recommendation.** The Treasury Board of Canada Secretariat should issue guidance to departments and agencies for reporting gender-based analysis plus (GBA Plus) in their departmental results

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**Indicator**—A measure that provides information to monitor, track, and report on performance and progress toward targets. An indicator relies on consistent data collection and is used to measure progress over time against benchmarks or baselines.

**Gender Results Framework**—A tool designed by the Government of Canada to track federal government performance and measure progress toward established objectives for gender equality.

Source: Adapted from Women and Gender Equality Canada

report that requires complete, accurate, and consistent results that can contribute in a meaningful way to analysis on the progress of GBA Plus implementation and impacts.

**The secretariat's response.** *Agreed.*

See the **List of Recommendations** at the end of this report for detailed responses.

## Measuring gender equality outcomes

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### Context

3.77 The Gender Results Framework, introduced in Budget 2018, represents the Government of Canada's vision for gender equality. It is a whole-of-government tool to track Canada's performance against objectives (targets), define what is needed to achieve greater equality, and determine how progress will be measured. Under this measurement framework, the federal government identified 6 key areas where change is required to advance gender equality:

- education and skills development
- economic participation and prosperity
- leadership and democratic participation
- gender-based violence and access to justice
- poverty reduction, health, and well-being
- gender equality around the world



Goal 5: Achieve gender equality and empower all women and girls  
Source: United Nations

3.78 More broadly, the Government of Canada uses various measurement frameworks to guide policy decisions and monitor progress. Most notably, the Canadian Indicator Framework was developed in response to the decision to implement the United Nations' Sustainable Development Goals and is used to measure national progress made toward those goals. Women and Gender Equality Canada is the lead for the goal to achieve gender equality and empower all women and girls (Goal 5). The department is responsible for

- reviewing and updating the related ambitions and targets for the Canadian Indicator Framework
- helping, in collaboration with contributing departments and Statistics Canada, to identify gaps in disaggregated data for marginalized groups and people in vulnerable situations
- working with Statistics Canada to explore means to address identified data gaps as needed

3.79 Gender-based analysis plus (GBA Plus) provides a means to analyze how diverse groups of women, men, and gender-diverse people may experience policies, programs, and initiatives and represents an important tool for the government to use to advance gender equality. Many other factors also influence the outcomes of policies, programs, and legislative authorities, including method and timing of implementation.

## The Gender Results Framework lacked key elements to improve gender equality outcomes

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### What we found

3.80 We found a lack of specific and measurable targets for the Gender Results Framework. We also found that the department did not disaggregate the data required to report on intersecting identity factors.

3.81 The analysis supporting this finding discusses the following topics:

- Lack of specific and measurable targets for the Gender Results Framework
- Lack of intersecting identity factors by indicator

### Why this finding matters

3.82 This finding matters because to make progress toward gender equality, diversity, and inclusion, departments and agencies have to measure objectives and outcomes for Canadians against specific targets using robust disaggregated data on gender and diverse identities. Without this information, inequalities may persist or go on unnoticed.

### Recommendation

3.83 Our recommendation in this area of examination appears at paragraph 3.88.

### Analysis to support this finding

#### **Lack of specific and measurable targets for the Gender Results Framework**

3.84 The Gender Results Framework was created to measure gender equality progress across 6 key areas and track Canada's performance. However, we found that important elements needed to drive progress were missing. For example, while the framework had indicators to track

performance, we found that many of the targets for these indicators were not **specific or measurable**. Therefore, they could not be used to determine progress.

3.85 In addition, the Canadian Indicator Framework shares some of the same indicators used in the Gender Results Framework. As a result, neither of the 2 frameworks using the same indicator had a specific or measurable target. Without these elements, it was difficult to determine what departments and agencies were trying to achieve and how they were assessing their success.

**Lack of intersecting identity factors by indicator**

3.86 We found that data for indicators Women and Gender Equality Canada used to track performance from the Gender Results Framework were mostly available by gender or sex, with only limited availability by other identity factors, such as disability, Indigeneity, and sexual orientation (see Exhibit 3.4). Gender equality outcomes for diverse groups of women, men, and gender-diverse people were not identified for all indicators in the Gender Results Framework because disaggregated data was not available for every indicator, making the ability to track progress toward gender equality challenging.

**Exhibit 3.4—The Gender Results Framework lacked disaggregated data to monitor progress in advancing gender equality**

Disaggregated data was not available for all 43 indicators in the Gender Results Framework. For example, 38 of the 43 indicators in the framework could be examined by gender or sex, but none could be examined by disability.

Of the 43 indicators, disaggregated data was available for the following:

Disability	Sexual orientation	Visible minority	Indigeneity	Immigrant status	Territory	Age	Province	Gender or sex
0	3	4	7	8	17	21	30	38

This means that there were only some or no identity groups that could be reported for all of the indicators, leaving departments and agencies unable to identify what actions they needed to take to achieve targets for these identity groups. For example, data was not available by disability, Indigeneity, or sexual orientation for high school reading and mathematics test scores, which was the only indicator used to measure target 1.2.1 of the framework: “Reduced gender gaps in reading and numeracy skills among youth, including Indigenous youth.” Measuring progress for any of these groups to determine whether targets had been achieved or further action required would not be possible.

3.87 The availability of disaggregated data evolves over time, and in some cases, data cannot be disaggregated beyond the identification of belonging to a broad identity group or not (for example, people

**Specific or measurable**—In the context of targets, “specific” means for whom or what level of performance is expected to be achieved, and “measurable” means the level of performance (for example, a point or a range) to be achieved as well as by what date or in what time frame.

with disabilities or people without) because of limitations such as sample size or privacy concerns. Feasibility studies have not yet been completed by the department to develop a plan for how many of the 43 indicators could be disaggregated by the 9 identity factors shown in Exhibit 3.4 above.

3.88 **Recommendation.** Women and Gender Equality Canada, in collaboration with other responsible departments and agencies and central agencies, should

- develop specific and measurable targets for the results frameworks that it leads and to which it contributes
- develop and implement a plan and monitor results to improve the availability of data for the intersectional identity factors relevant to all indicators used in related frameworks

*The department's response. Agreed.*

See the **List of Recommendations** at the end of this report for detailed responses.

## Conclusion

3.89 We concluded that since our 2015 audit, limited progress had been made to identify and address barriers to implementing gender-based analysis plus (GBA Plus). Challenges to implementation persisted, including some that were identified in our 2009 audit. We also concluded that monitoring and reporting on the implementation and impacts of GBA Plus was weak. The Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada need to collaborate on a comprehensive and consistent approach to public reporting. The government needs to do more to ensure that all departments and agencies fully integrate GBA Plus, including using disaggregated data, into the design of policies, programs, and initiatives, and to measure the progress of outcomes for diverse groups of women, men, and gender-diverse people.

## About the Audit

This independent assurance report was prepared by the Office of the Auditor General of Canada on the follow-up to the implementation of gender-based analysis plus across government. Our responsibility was to provide objective information, advice, and assurance to assist Parliament in its scrutiny of the government's management of resources and programs, and to conclude on whether the actions taken by the audited entities to respond to the 2015 audit complied in all significant respects with the applicable criteria.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001—Direct Engagements, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook—Assurance.

The Office of the Auditor General of Canada applies the Canadian Standard on Quality Control 1 and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we complied with the independence and other ethical requirements of the relevant rules of professional conduct applicable to the practice of public accounting in Canada, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular audit process, we obtained the following from entity management:

- confirmation of management's responsibility for the subject under audit
- acknowledgement of the suitability of the criteria used in the audit
- confirmation that all known information that has been requested, or that could affect the findings or audit conclusion, has been provided
- confirmation that the audit report is factually accurate

### Audit objective

The objective of this audit was to provide assurance that the federal government acted to reduce systemic inequalities by determining whether the Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada implemented selected recommendations from the 2015 Fall Reports of the Auditor General of Canada, Report 1—Implementing Gender-Based Analysis.



## Scope and approach

The audit examined whether the Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada made progress on their implementation of gender-based analysis plus—specifically, whether they addressed the following recommendations from the 2015 audit report titled *Implementing Gender-Based Analysis*:

- **Recommendation 1.61:** The Privy Council Office, Status of Women Canada [now Women and Gender Equality Canada], and the Treasury Board of Canada Secretariat, to the extent of their respective mandates and working with all federal departments and agencies, should take concrete actions to identify and address barriers that prevent the systematic conduct of rigorous gender-based analysis. Such actions should address barriers that prevent departments and agencies from taking gender-based analysis into consideration during the development, renewal, and assessment of policy, legislative, and program initiatives, so that they can inform decision makers about existing or potential gender considerations in their initiatives.
- **Recommendation 1.62:** Status of Women Canada [now Women and Gender Equality Canada], with the support of the Privy Council Office and the Treasury Board of Canada Secretariat, to the extent of their respective mandates, should periodically assess and report on the implementation of gender-based analyses in federal departments and agencies and their impacts on policy, legislative, and program initiatives.

Recommendation 1.63 was scoped out of the audit as it pertained to sufficiency of resources for Status of Women Canada to fulfill its obligations. As Status of Women Canada evolved into Women and Gender Equality Canada, we determined that this recommendation was satisfied.

We limited our examination to the organizations to whom the recommendations in our 2015 audit report were directed: Status of Women Canada (now Women and Gender Equality Canada), the Privy Council Office, and the Treasury Board of Canada Secretariat.

The audit team interviewed responsible officials and examined processes. The audit team also analyzed documents, data, and other information sources.

## Criteria

Criteria	Sources
<p><b>We used the following criteria to provide assurance that the federal government acted to reduce systemic inequalities by determining whether the Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada implemented selected recommendations from the 2015 Fall Reports of the Auditor General of Canada, Report 1—Implementing Gender-Based Analysis:</b></p>	
<p>The Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada have taken concrete actions to identify and address barriers that prevent the systematic conduct of rigorous gender-based analysis plus (GBA Plus) and that prevent departments and agencies from taking GBA Plus into consideration during the development, renewal, and assessment of policy, legislative, and program initiatives.</p>	<ul style="list-style-type: none"> <li>• 2015 Fall Reports of the Auditor General of Canada, Report 1—Implementing Gender-Based Analysis, Recommendation 1.61</li> <li>• Action Plan on Gender-based Analysis (2016–2020), Privy Council Office, Status of Women Canada, and Treasury Board of Canada Secretariat</li> </ul>

Criteria	Sources
<p><b>We used the following criteria to provide assurance that the federal government acted to reduce systemic inequalities by determining whether the Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada implemented selected recommendations from the 2015 Fall Reports of the Auditor General of Canada, Report 1—Implementing Gender-Based Analysis:</b></p>	
	<ul style="list-style-type: none"> <li>• Final Progress Report on the Implementation of Gender-based Analysis Plus, Status of Women Canada, March 2018</li> <li>• <i>Department for Women and Gender Equality Act</i></li> <li>• Beijing Declaration and Platform for Action, United Nations Fourth World Conference on Women</li> <li>• Transforming Our World: The 2030 Agenda for Sustainable Development, United Nations</li> </ul>
<p>The Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada periodically have assessed and reported on the implementation of GBA Plus in federal departments and agencies and its impact on policy, legislative, and program initiatives.</p>	<ul style="list-style-type: none"> <li>• 2015 Fall Reports of the Auditor General of Canada, Report 1—Implementing Gender-Based Analysis, Recommendation 1.62</li> <li>• Action Plan on Gender-based Analysis (2016–2020), Privy Council Office, Status of Women Canada, and Treasury Board of Canada Secretariat</li> <li>• <i>Department for Women and Gender Equality Act</i></li> <li>• <i>Canadian Gender Budgeting Act</i></li> <li>• Beijing Declaration and Platform for Action, United Nations Fourth World Conference on Women</li> <li>• Transforming Our World: The 2030 Agenda for Sustainable Development, United Nations</li> <li>• Canada’s Federal Implementation Plan for the 2030 Agenda, Employment and Social Development Canada</li> </ul>

**Period covered by the audit**

The audit covered the period from 1 April 2016 to 31 January 2022. This is the period to which the audit conclusion applies.

**Date of the report**

We obtained sufficient and appropriate audit evidence on which to base our conclusion on 17 March 2022, in Ottawa, Canada.

## Audit team

This audit was completed by a multidisciplinary team from across the Office of the Auditor General of Canada led by Carey Agnew, Principal. The principal has overall responsibility for audit quality, including conducting the audit in accordance with professional standards, applicable legal and regulatory requirements, and the office's policies and system of quality management.

## List of Recommendations

The following table lists the recommendations and responses found in this report. The paragraph number preceding the recommendation indicates the location of the recommendation in the report.

Recommendation	Response
<p><b>3.33</b> The Privy Council Office and the Treasury Board of Canada Secretariat should provide timely and documented feedback to departments and agencies on the application of gender-based analysis plus (GBA Plus) in their Memoranda to Cabinet and Treasury Board submissions and should share this feedback with Women and Gender Equality Canada. Departments and agencies should then make future cycle improvements to strengthen the application of GBA Plus.</p>	<p><b>The Privy Council Office's response.</b> Agreed. As part of the challenge-function role, Privy Council Office (PCO) will continue to provide feedback on the application of gender-based analysis plus (GBA Plus) in Memoranda to Cabinet (MCs). PCO will also formalize an approach to ensure that feedback is timely and well-documented.</p> <p>PCO will provide Women and Gender Equality Canada (WAGE) with observations on the relevance and quality of GBA Plus, which can help identify systemic barriers to the conduct of quality of GBA Plus and inform recommendations for new or strengthened actions to improve GBA Plus in MCs. Consolidated feedback will be provided to WAGE annually and will be supported by a meeting with WAGE.</p> <p>PCO will also establish a process of providing proactive and targeted GBA Plus support in the challenge-function role to strategically advance the quality of GBA Plus early in the MC development process for select MCs. Setting expectations on ensuring that GBA Plus considerations are developed early in the MC development process would include senior executive management engagement.</p> <p>PCO will also develop new tools and guidance that provide departments and agencies with direction on the application of GBA Plus in the development of MCs. These tools will be updated regularly to ensure continuous improvement.</p> <p><b>The Treasury Board of Canada Secretariat's response.</b> Agreed. Treasury Board of Canada Secretariat (TBS) will continue to provide documented feedback to departments and agencies on their Treasury Board submissions.</p> <p>TBS will provide Women and Gender Equality Canada (WAGE) with observations on the relevance and quality of GBA Plus, which can help identify systemic barriers to the conduct or quality of GBA Plus and inform recommendations for new or strengthened actions to improve GBA Plus in</p>

Recommendation	Response
<p><b>3.45</b> Women and Gender Equality Canada should ensure its efforts as a leader and centre of expertise help to advance gender-based analysis plus across all of the federal government.</p> <p><b>3.46</b> The Privy Council Office and the Treasury Board of Canada Secretariat should, within their respective mandates, ensure all departments and agencies appropriately implement the GBA Plus Framework and report publicly on their progress.</p>	<p>future submissions. Consolidated feedback will be provided to WAGE annually and will be supported by a meeting with WAGE.</p> <p>Since departments and agencies are also required to publicly report annually on the impact of their existing programs in terms of gender and diversity under Section 5 of the <i>Canadian Gender Budgeting Act</i>, TBS will monitor this reporting to help assess the conduct of GBA Plus.</p> <p><b>Women and Gender Equality Canada’s response.</b> Agreed. Women and Gender Equality Canada (WAGE) will strengthen the department as a Centre of Expertise for advancing gender equality and supporting the application of GBA Plus across government decision-making processes. This will allow WAGE to support line departments as they work to advance equality and inclusion across their portfolios.</p> <p>WAGE will also work with various partners on enhancing GBA Plus so that it better captures the lived experiences of all Canadians.</p> <p>As a centre of expertise, WAGE will also</p> <ul style="list-style-type: none"> <li>• fund, undertake, and disseminate research on gender equality that uncovers intersectional gender inequalities, their causes, and consequences. This evidence can be used to inform GBA Plus by line departments</li> <li>• work with federal partners to identify and address barriers to the implementation of GBA Plus in decision making</li> <li>• work with federal partners to develop and disseminate training, resources, and other materials to support the implementation of GBA Plus in decision making</li> </ul> <p><b>The Privy Council Office’s response.</b> Agreed. PCO will engage Deputy Ministers (once annually) to encourage progress across federal departments and agencies on the implementation of GBA Plus institutional capacity frameworks. PCO will create a GBA Plus Network internal to PCO to advance its own departmental GBA Plus institutional capacity framework. PCO will also continue to demonstrate senior leadership with the maintenance of a Deputy Secretary GBA Plus Champion.</p> <p><b>The Treasury Board of Canada Secretariat’s response.</b> Agreed. TBS will ensure that departmental results reports promote the</p>

Recommendation	Response
<p><b>3.57</b> The Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada should, within their respective mandates, work with departments and agencies to ensure that disaggregated data is sought, compiled, and used in the design, delivery, and measurement of all policies, programs, and initiatives.</p>	<p>implementation of GBA Plus institutional capacity frameworks and allow for monitoring of status across federal organizations.</p> <p><b>The Privy Council Office’s response.</b> Agreed. To support its challenge-function role, PCO will develop tools and guidance to facilitate the integration of disaggregated data considerations into policy proposals.</p> <p>As co-chair of the recently established Federal Advisory Committee on the Disaggregation of Data, PCO will also provide continued leadership with Statistics Canada to promote and improve collaboration and coordination among federal departments in identifying and addressing data needs to support government efforts to address systemic inequalities.</p> <p><b>The Treasury Board of Canada Secretariat’s response.</b> Agreed. TBS will develop tools and guidance to encourage the development and use of disaggregated data, wherever feasible. This includes in ministerial decisions and in ongoing program administration and would support fulfilment of the analysis and reporting requirements of the <i>Canadian Gender Budgeting Act</i>.</p> <p><b>Women and Gender Equality Canada’s response.</b> Agreed. Women and Gender Equality Canada (WAGE) will continue to support efforts by federal partners to improve access to, and availability of, disaggregated data for GBA Plus. Moreover, WAGE will fund and undertake research and data collection related to intersectional gender equality to optimize the availability of data and evidence to inform GBA Plus at all stages of an initiative. WAGE will continue to update its tools and resources to support the collection and use of disaggregated data and other information sources for the application of intersectional GBA Plus.</p>
<p><b>3.66</b> Women and Gender Equality Canada, with the support of the Privy Council Office and the Treasury Board of Canada Secretariat, should, on a regular basis, comprehensively monitor and publicly report on the status of gender-based analysis plus (GBA Plus) implementation across the federal government, including plans to advance GBA Plus implementation.</p>	<p><b>The Privy Council Office’s response.</b> Agreed. To support Women and Gender Equality Canada (WAGE) in the monitoring and public reporting on GBA Plus implementation, there will be one annual meeting, involving senior officials, with WAGE to discuss the assessment of GBA Plus implementation.</p> <p><b>The Treasury Board of Canada Secretariat’s response.</b> Agreed. To support Women and Gender Equality Canada (WAGE) in the monitoring and</p>

Recommendation	Response
<p><b>3.76</b> The Treasury Board of Canada Secretariat should issue guidance to departments and agencies for reporting gender-based analysis plus (GBA Plus) in their departmental results report that requires complete, accurate, and consistent results that can contribute in a meaningful way to analysis on the progress of GBA Plus implementation and impacts.</p>	<p>public reporting on GBA Plus implementation, there will be one annual meeting with WAGE, involving senior officials, to discuss the assessment of GBA Plus implementation.</p> <p>TBS will monitor and report on the status of GBA Plus implementation through the GBA Plus supplementary information table of departmental results reports.</p> <p><b>Women and Gender Equality Canada’s response.</b> Agreed. WAGE will continue to improve monitoring and public reporting on the status of GBA Plus implementation across government by</p> <ul style="list-style-type: none"> <li>• identifying and implementing various tools to collect information in order to monitor and publicly report on the status of GBA Plus</li> <li>• improving the annual GBA Plus Implementation Survey by addressing the methodological and other concerns identified by the Office of the Auditor General of Canada</li> <li>• ensuring public reporting of information that demonstrates progress and challenges at a government-wide level and over time</li> <li>• having one annual meeting on the monitoring and public reporting on GBA Plus implementation involving senior officials to discuss the assessment of GBA Plus implementation</li> </ul> <p><b>The Treasury Board of Canada Secretariat’s response.</b> Agreed. TBS issues annual guidance for departments and agencies to report consistently on certain core indicators, in the context of their annual reporting under the <i>Canadian Gender Budgeting Act</i> (through the departmental results reports), while also providing flexibility to report on the most relevant GBA Plus aspects of a specific initiative. TBS will continuously review and refine the guidance for departmental results reports to ensure meaningful information is made available to decision makers and the public.</p>

Recommendation	Response
<p><b>3.88</b> Women and Gender Equality Canada, in collaboration with other responsible departments and agencies and central agencies, should</p> <ul style="list-style-type: none"> <li>• develop specific and measurable targets for the results frameworks that it leads and to which it contributes</li> <li>• develop and implement a plan and monitor results to improve the availability of data for the intersectional identity factors relevant to all indicators used in related frameworks</li> </ul>	<p><b>Women and Gender Equality Canada’s response.</b>  Agreed. GBA Plus is a tool that generates evidence on inequalities to inform decisions and actions. It does this by allowing for a better understanding of issues and of who is impacted by them, how they are impacted, what barriers can prevent certain individuals or groups from accessing supports to overcome issues, and how initiatives might be tailored to better respond to the unique needs of diverse people. Every person is unique, with lived experience that is shaped by a range of intersecting factors. When undertaking GBA Plus, one needs to consider diverse factors, including age, culture, disability, education, economic status, ethnicity, gender, geography, language, race, religion, sex, and sexual orientation. While GBA Plus can contribute to the development and implementation of initiatives to advance equality, including gender equality, this analysis alone will not achieve full equality.</p> <p>Targets for outcomes are policy decisions that need to be assessed in an all-of-government context, rather than by any individual department.</p> <p>To respond to this recommendation, Women and Gender Equality Canada will continue to work with partners across government to develop specific and measurable quantitative indicators to strengthen accountability as it relates to GBA Plus itself and will encourage the development of meaningful quantitative indicators in various equality-related frameworks.</p>





