

Office of the Correctional Investigator

2018–19

Departmental Results Report

The Honourable Bill Blair, P.C., C.O.M., M.P.
Minister of Public Safety and Emergency
Preparedness

© Her Majesty the Queen in Right of Canada 2019

Cat. No: JA2-5E-PDF

ISSN: 2560-9173

Table of contents

Correctional Investigator’s message.....	1
Results at a glance.....	3
Results: what we achieved	4
Core Responsibilities	4
Independent oversight of federal corrections	4
Internal Services.....	6
Analysis of trends in spending and human resources.....	8
Actual expenditures	8
Actual human resources	9
Expenditures by vote	10
Government of Canada spending and activities.....	10
Financial statements and financial statements highlights.....	10
Financial statements.....	10
Financial statements highlights.....	10
Supplementary information.....	13
Corporate information	13
Organizational profile.....	13
Raison d’être, mandate and role: who we are and what we do	13
Operating context and key risks.....	13
Supporting information on the program inventory.....	15
Supplementary information tables.....	15
Federal tax expenditures	15
Organizational contact information	15
Appendix 1: Definitions	17
Appendix 2: Gender Based Analysis.....	23

Correctional Investigator's message

I am mindful that the function my Office serves – to act as an ombudsman for federally sentenced offenders – is not particularly well known and frequently misunderstood, sometimes even within the agency subject to my oversight. I fully understand and accept that the business of prison oversight, standing up for the rights of sentenced persons and advocating for fair and humane treatment of prisoners are not activities that are widely recognized or praised. Yet, to turn a phrase made famous by a young Winston Churchill, if prisons are places where the principles of human dignity, compassion and decency are stretched to their limits, then how we treat those deprived of their liberty is still one of the most enduring tests of a free and democratic society. Independent monitoring is needed to ensure the inmate experience does not demean or degrade the inherent worth and dignity of the human person. There are very few dedicated ombudsman bodies specializing in this kind of work anywhere in the world, and I take enormous pride in leading the Office of the Correctional Investigator of Canada.

When meeting with senior Correctional Service of Canada (CSC) management I am often asked a familiar, if somewhat rhetorical question – “why don't you ever say something nice about us, or mention our successes”? I will often answer with a standard comeback to the effect that “because the legislation directs that I investigate problems or complaints of offenders related to decisions, acts or omissions of the Service.” Part III of the *Corrections and Conditional Release Act*, which spells out the function and mandate of my Office in legislation, neither directs me to praise or criticize the Correctional Service. Though my Office is often reduced to or misconstrued as a critic, advocate or watchdog agency, none of these terms does adequate justice to ‘righting a wrong’ by seeking resolution of complaints and systemic issues at their source.

Since assuming my duties, I have taken a special interest in identifying conditions of confinement and treatment of prisoners that fail to meet standards of human dignity, violate human rights or otherwise serve no lawful purpose. The issues investigated and highlighted in my report raise fundamental questions of correctional purpose challenging anew the assumptions, measures and standards of human decency and dignity in Canadian prisons:

- Introduction of a standardized “random” strip-searching routine and protocol (1:3 ratio) at women offender institutions.
- Staff culture of impunity and mistreatment at Edmonton Institution.

- Elevated rate of use of force incidents at the Regional Treatment Centres (designated psychiatric hospitals for mentally ill patient inmates).
- Lack of in-cell toilets on one living unit at Pacific Institution.
- Provision of the first medically assisted death in a federal penitentiary.
- Prison food that is substandard and inadequate to meet nutritional needs.
- Operational challenges in meeting the needs of transgender persons in prison.
- Housing maximum-security inmates with behavioural or mental health needs on “therapeutic” ranges that serve segregation/diversion ends.

Many of the practices noted above would seem to run counter to the vision articulated in the Government’s *Mandate Letter* issued to the newly appointed Commissioner of Corrections by the Public Safety Minister in early September 2018. This was the first time that a mandate letter from the government to the Deputy Head of the Correctional Service was made public. As such, it is an important expression of the Government’s intention to move forward with a comprehensive correctional reform agenda. Making these commitments public marks a significant step forward in improving accountability and transparency within CSC. I support and commend the effort.

It is with great pride that I submit this Departmental Results Report which provides information on how my Office has fulfilled its important mandate in fiscal year 2018-19.

Ivan Zinger J.D., Ph.D.
Correctional Investigator of Canada

Results at a glance

<p>WHO WAS INVOLVED?</p> <p>39</p> <p>ACTUAL FTEs</p>	<p>WHAT FUNDS WERE USED?</p> <p>\$5,201,287</p> <p>ACTUAL SPENDING</p>
<p>RESULTS HIGHLIGHTS</p> <ul style="list-style-type: none"> ✓ RESPONDED TO 5,251 OFFENDER COMPLAINTS ✓ INTERVIEWED 1,345 OFFENDERS ✓ RESPONDED TO OVER 24,700 CONTACTS (INCLUDING VIA THE TOLL FREE NUMBER) ✓ COMPLETED THE REVIEW OF 1,616 USE OF FORCE FILES ✓ COMPLETED THE REVIEW OF 116 CASES INVOLVING SERIOUS BODILY INJURY OR DEATH ✓ SPENT 476 CUMULATIVE DAYS IN PENITENTIARIES ✓ COMPLETED TWO MAJOR SYSTEMIC INVESTIGATIONS (ONE IN CONJUNCTION WITH THE HUMAN RIGHTS COMMISSION) <p>ALL THIS IN AN EFFORT TO ENSURE BETTER CORRECTIONAL OUTCOMES FOR FEDERAL OFFENDERS.</p>	

For more information on the Office of the Correctional Investigator's plans, priorities and results achieved, see the "Results: what we achieved" section of this report.

Results: what we achieved

Core Responsibilities

Independent oversight of federal corrections

Description

The Office of the Correctional Investigator conducts investigations of complaints directed to the Correctional Service of Canada by federal offenders (incarcerated or in the community); by offenders on behalf of another offender; and by family and friends on behalf of an offender. It also carries out systemic investigations of issues that affect large numbers of federal offenders. The Office of the Correctional Investigator reviews all Correctional Services of Canada investigations of deaths in custody and serious bodily injury cases to ensure Correctional Service of Canada compliance with law and policy and conducts reviews of all use of force incidents. The Office of the Correctional Investigator's investigative activities support a safe, lawful and humane federal correctional practice to ensure that federal correctional decisions and practices are in compliance with human rights, law, policy, and are fair.

Results

In 2018-19, as is the case every year, the investigative complement was at the forefront of responding to issues and concerns that affect offenders and require resolution. Their involvement and commitment resulted in positive outcomes for individual offenders as well as the correctional system writ large through the completion of national systemic investigations.

In partnership with the Canadian Human Rights Commission (CHRC), the Office of the Correctional Investigator and the CHRC conducted and published a systemic investigation in February 2019 entitled *Aging and Dying in Prison: An Investigation into the Experiences of Older Individuals in Federal Custody*. This unique partnership provided perspective in how to ensure public safety while respecting and protecting the unique needs, dignity and rights of older persons under federal sentence.

The second systemic investigation that occurred during this fiscal year was titled *Dysfunction at Edmonton Institution* which featured three case studies. Individual investigations conducted at this facility focused on organizational culture.

As part of a strategic planning exercise, the Office of the Correctional Investigator drafted a new legislative framework for federal corrections consistent with evidence-based policy and best practices.

In 2019-19, the Office undertook a comprehensive review of resourcing, performance, and value for investment in federal corrections. The review noted that, in terms of costs to maintain an inmate and staff-to-inmate ratios, Canadian corrections is one of the highest resourced systems in the world.

Finally, in 2018-19, the Office completed a number of thematic reviews and case studies: use of force at the Regional Treatment Centres; Correctional Service of Canada's Prison Needle Exchange Program; Food Services; Secure Units (maximum security) at the Regional Women's facilities; strip search routine in women's corrections; and, transgender persons in corrections.

Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2018–19 Actual results	2017–18 Actual results	2016–17 Actual results*
A safe, lawful and humane federal correctional practice	Percentage of recommendations made in relation to individual offender complaints that were addressed by the CSC	90%	March 31, 2019	89%	69%	77%
A safe, lawful and humane federal correctional practice	Percentage of recommendations made in relation to the OCI's corporate priorities that were addressed by the CSC	80%	March 31, 2019	100%	100%	N/A

*It is important to note that actual results from 2016-17 were for an indicator that was similar in scope to the 2018-19 Departmental Results Framework Indicator.

Although the results against the target have decreased in 2018-19, the Office has put in place an action plan including ensuring that all Senior Investigator positions are staffed, ensuring more efficient and effective access to statistical data through upgrades to the case management system and revising internal policies and procedures to be in line with the target service standard date.

Budgetary financial resources (dollars)

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
3,585,768	3,585,768	4,333,657	4,330,805	745,037

Human resources (full-time equivalents)

2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
32	35	3

Financial, human resources and performance information for the Office of the Correctional Investigator's Program Inventory is available in the [GC InfoBase](#).¹

Internal Services

Description

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories are:

- ▶ Acquisition Management Services
- ▶ Communications Services
- ▶ Financial Management Services
- ▶ Human Resources Management Services
- ▶ Information Management Services
- ▶ Information Technology Services
- ▶ Legal Services
- ▶ Materiel Management Services

- ▶ Management and Oversight Services
- ▶ Real Property Management Services

Results

As outlined in the 2018-19 Departmental Plan, the Internal Services team was mandated to deploy version 2.0 of a case management tool in a production environment. This deployment was successfully achieved by the end of the reporting period under the leadership of the Chief, IM/IT who led a consultative working group comprised of key stakeholders in both the policy and investigative realms. This second release of the tool allows for additional functionality in the investigative process and much needed statistical capabilities for both the Policy and Research Unit for the production of the Annual Report and the Chief Financial Officer in the production of reports to the Central Agencies of Government.

Secondly, the team completed a review of the Access to Information and Privacy function which resulted in the realignment of this activity under the auspices of the organization's Legal Counsel. Moreover, the unit continued to provide significant internal services to the organization including financial and human resources management, information and technology management as well as contracting.

Budgetary financial resources (dollars)

2018–19 Main Estimates	2018–19 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2018–19 Difference (Actual spending minus Planned spending)
1,045,099	1,045,099	1,175,017	870,482	-174,617

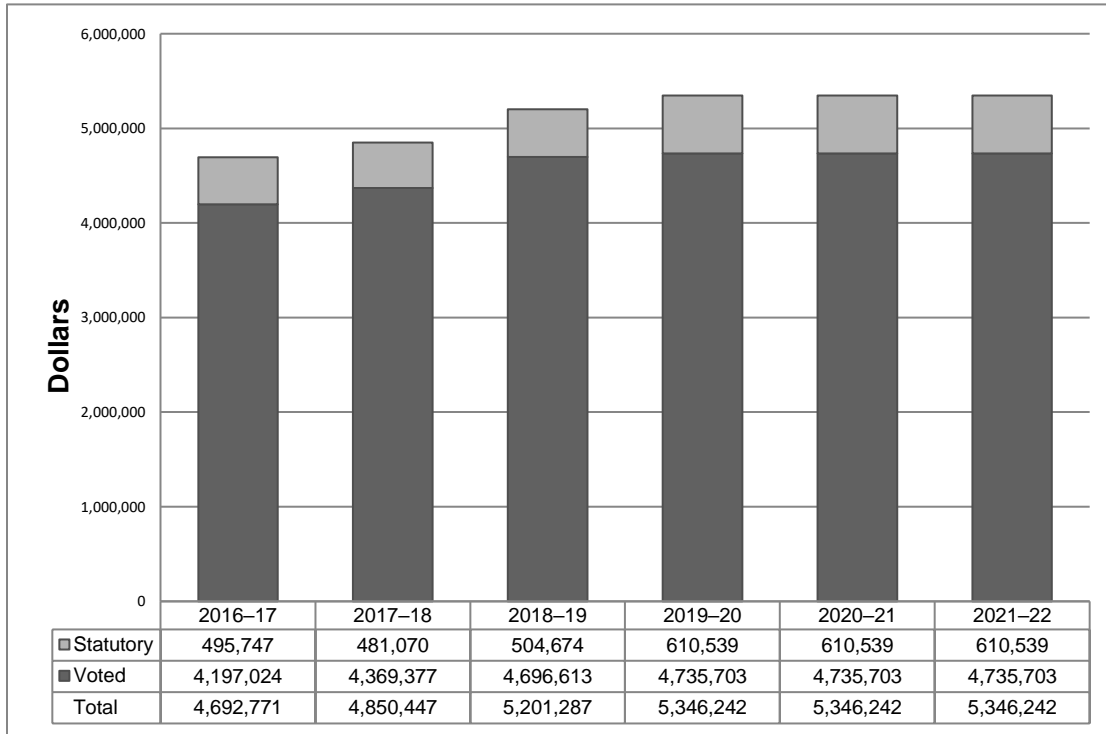
Human resources (full-time equivalents)

2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2018–19 Difference (Actual full-time equivalents minus Planned full-time equivalents)
4	4	0

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph



Over the last several fiscal years, the Office of the Correctional Investigator’s actual spending has remained consistent, averaging \$4.7 million of voted appropriations. Because of incremental program integrity funding secured in Budget 2018, spending in 2018-19 increased to \$5.2 million. This level of expenditures should be maintained in future fiscal years as well.

Budgetary performance summary for Core Responsibilities and Internal Services (dollars)

Core Responsibilities and Internal Services	2018–19 Main Estimates	2018–19 Planned spending	2019–20 Planned spending	2020–21 Planned spending	2018–19 Total authorities available for use	2018–19 Actual spending (authorities used)	2017–18 Actual spending (authorities used)	2016–17 Actual spending (authorities used)
Independent oversight of federal corrections	3,585,768	3,585,768	4,139,019	4,139,019	4,333,657	4,330,805	3,631,480	3,541,609
Internal Services	1,045,099	1,045,099	1,207,223	1,207,223	1,175,017	870,482	1,218,967	1,151,162
Total	4,570,148	4,570,148	5,346,242	5,346,242	5,508,674	5,201,287	4,850,447	4,692,771

Over the last several fiscal years, the Office of the Correctional Investigator’s actual spending has remained steady with less than a 3% increase per year. Beginning with 2018-19, overall spending increased because of permanent incremental program integrity funding secured via Budget 2018. This funding was used to hire new investigative resources.

Actual human resources

Human resources summary for Core Responsibilities and Internal Services (full-time equivalents)

Core Responsibilities and Internal Services	2016–17 Actual full-time equivalents	2017–18 Actual full-time equivalents	2018–19 Planned full-time equivalents	2018–19 Actual full-time equivalents	2019–20 Planned full-time equivalents	2020–21 Planned full-time equivalents
Independent oversight of federal corrections	32	32	32	35	35	35
Internal Services	4	4	4	4	6	6
Total	36	36	36	39	41	41

The Office of the Correctional Investigator’s full-time equivalents (FTEs) utilization has remained static in recent fiscal years. However, the number of FTES in the primary core responsibility increased in the reporting period because of incremental program integrity funding secured in Budget 2018.

Expenditures by vote

For information on the Office of the Correctional Investigator's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2018–2019](#).ⁱⁱ

Government of Canada spending and activities

Information on the alignment of the Office of the Correctional Investigator's spending with the Government of Canada's spending and activities is available in the [GC InfoBase](#).ⁱⁱⁱ

Financial statements and financial statements highlights

Financial statements

The Office of the Correctional Investigator's financial statements (unaudited) for the year ended March 31, 2019, are available on the [departmental website](#).

Financial statements highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2019 (dollars)

Financial information	2018–19 Planned results	2018–19 Actual results	2017–18 Actual results	Difference (2018–19 Actual results minus 2018–19 Planned results)	Difference (2018–19 Actual results minus 2017–18 Actual results)
Total expenses	5,256,285	5,742,866	5,356,331	486,581	386,535
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	5,256,285	5,742,866	5,356,331	486,581	386,535

The Condensed Statement of Operations, as it has in the past, highlights the Office of the Correctional Investigator's consistency in establishing planned results and linking these to the financial resources required to achieve them. In this reporting period, the difference between actuals and planned results is 486,581 or 9%.

Condensed Statement of Financial Position (unaudited) as of March 31, 2019
(dollars)

Financial Information	2018–19	2017–18	Difference (2018–19 minus 2017–18)
Total net liabilities	809,904	392,252	417,652
Total net financial assets	588,397	114,201	474,196
Departmental net debt	221,507	278,051	-56,544
Total non-financial assets	0	0	0
Departmental net financial position	-221,507	-278,051	56,544

In the Condensed Statement of Financial Position, the difference between the organization's net financial position over the last two fiscal years is 56,544 or 25%.

Supplementary information

Corporate information

Organizational profile

Appropriate minister: The Honourable Ralph Goodale, P.C., M.P.

Institutional head: Ivan Zinger, J.D., Ph.D.

Ministerial portfolio: Public Safety and Emergency Preparedness

Enabling instrument: [Corrections and Conditional Release Act^{iv}](#)

Year of incorporation / commencement: 1973 pursuant to the *Inquiries Act* and 1992 pursuant to the *Corrections and Conditional Release Act*.

Other:

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

Mandate and role

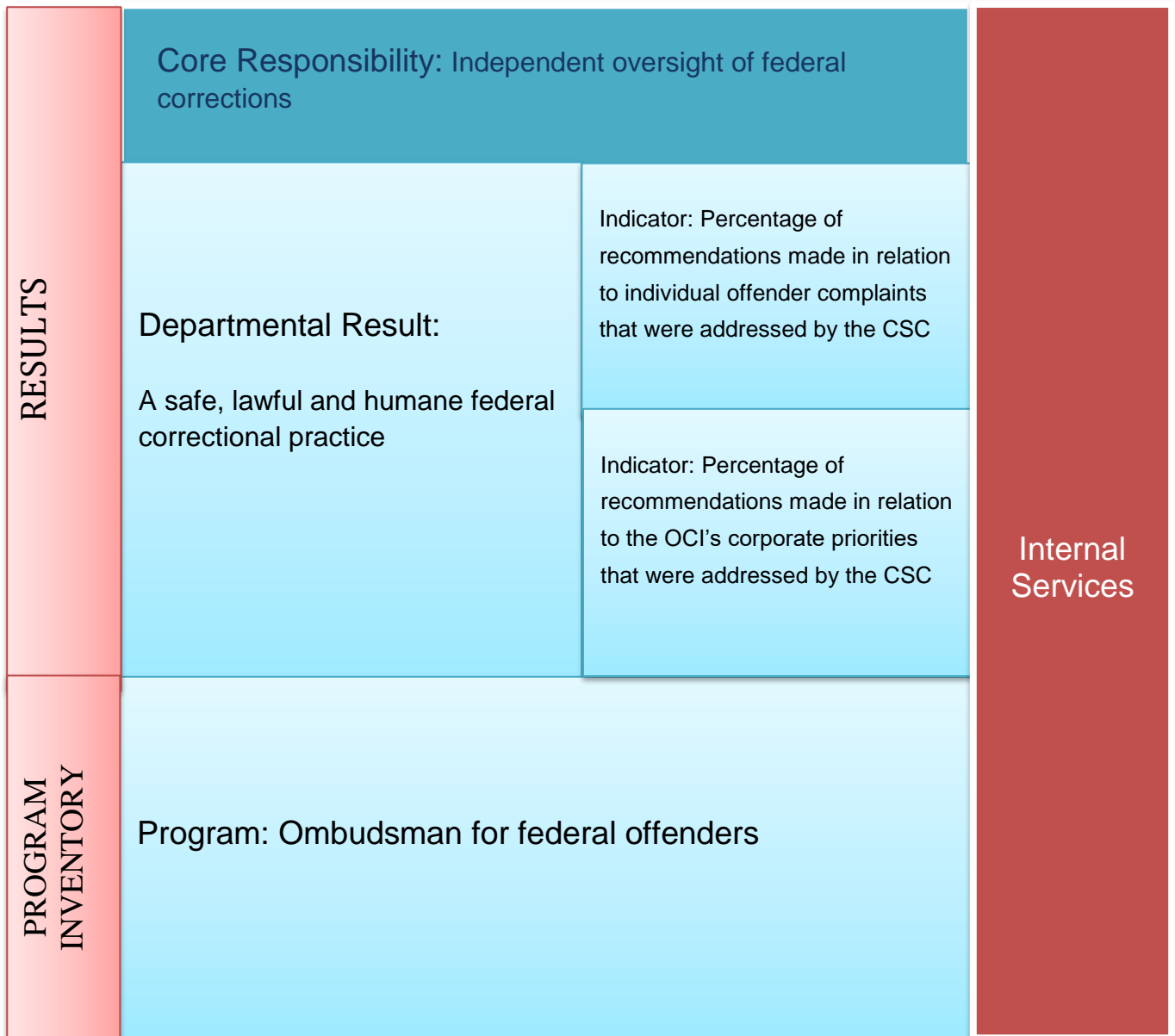
For information about the Office of the Correctional Investigator's role and mandate, visit the organization's [website](#).

For more information on the organization's mandate letter commitments, see the [Minister's mandate letter](#).

Operating context and key risks

For information about the Office of the Correctional Investigator's Operating context and key risks, visit the organization's [website](#).

Graphical presentation of Departmental Results Framework and Program Inventory
 The Office of the Correctional Investigator’s Departmental Results Framework and Program Inventory of record for 2018–19 are shown below.



Supporting information on the Program Inventory

Financial, human resources and performance information for the Office of the Correctional Investigator's Program Inventory is available in the [GC InfoBase^v](#).

Supplementary information tables

The following supplementary information tables are available on the [Office of the Correctional Investigator's website](#):

- ▶ Gender-based analysis plus

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#).^{vi} This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational contact information

Office of the Correctional Investigator Canada
PO Box+ 3421, Station D
Ottawa, Ontario K1P 6L4
Canada
Telephone: 613-990-2695
Fax : 613-990-0563

E-mail : org@oci-bec.gc.ca

Appendix 1: 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 report on the plans and expected performance of an appropriated department over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Result (résultat ministériel)

A Departmental Result represents the change or changes that the 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)

Consists of the department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Results Report (rapport sur les résultats ministériels)

A report on an appropriated department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

experimentation (expérimentation)

Activities that seek to explore, test and compare the effects and impacts of policies, interventions and approaches, to inform evidence-based decision-making, by learning what works and what does not.

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+) (analyse comparative entre les sexes plus [ACS+])

An analytical process used to help identify the potential impacts of policies, Programs and services on diverse groups of women, men and gender differences. We all have multiple identity factors that intersect to make us who we are; GBA+ considers many other identity factors, such as race, ethnicity, religion, age, and mental or physical disability.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2018–19 Departmental Results Report, those high-level themes outlining the government’s agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada’s Strength; and Security and Opportunity.

horizontal initiative (initiative horizontale)

An initiative where two or more departments 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.

performance indicator (indicateur de rendement)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (production de rapports sur le rendement)

The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

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 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.

priority (priorité)

A plan or project that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s) or Departmental Results.

program (programme)

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

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.

Strategic Outcome (résultat stratégique)

A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

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.

Appendix 2: Gender Based Analysis +

<p>Governance structures</p>	<p>The OCI's gender-based analysis + (GBA+) and development of this framework was completed by assessing the impact of investigative activities on diverse groups, including women and men. It was determined that this analysis will remain relevant going forward as the OCI's investigative activities and priorities typically remain the same. The focus of this analysis was on three specific groups: federal offenders who are Indigenous, federal offenders who are women and federal offenders who have mental health issues; as well as the intersection between these groups.</p> <p>Indigenous offenders are overrepresented in federal corrections. In 2016-17, while only accounting for approximately 5% of Canada's overall population, Indigenous offenders represent 23.1 % of the total offender population (26.8% of the in-custody population and 17.2% of the community population). The employment, health and general needs of Indigenous offenders are higher than the general offender population. They are overrepresented in maximum-security institutions, in segregation and in use of force interventions. They typically have poorer correctional outcomes (e.g. lesser rate of parole, more releases at Statutory Release and more parole revocations), than the general offender population.</p> <p>The number of women prisoners has increased 62.6% in the last 10 years (compared to 15.1% for men). Specifically, Indigenous women are overrepresented in federal corrections as 41.4% of women offenders are Indigenous. The population of federally sentenced Indigenous women has increased by 73.8% over the last 10 years (since 2009-10). Indigenous men have increased by 41.1% over the same timeframe. Women offenders in general have higher rates of self-injury, victimization and mental health issues than their male counterparts. Within the federally sentenced female population, Indigenous women have the highest rates in relation to these indicators</p> <p>Offenders with mental health issues are overrepresented in federal corrections. Upon admission, 26% of male prisoners and 51% of women need further mental health assessments and psychological or psychiatric services. These offenders typically have higher needs than the general offender population in terms of health, employment and their correctional outcomes tend to be poorer (e.g. higher rates of segregation, more use of force incidents, less access to programs and they are released later in their sentence).</p> <p>Incremental funding sought and received in the reporting period via a Treasury Board Submission, enhanced the OCI's ability and capacity to serve the federal offender population. Staffing two Deputy Director positions, one responsible for the Indigenous corrections portfolio, and the other responsible for federally sentenced women and mental health portfolios, will help achieve this capacity. The incumbents will ensure the services the OCI provides considers specific and cultural needs. Moreover, the organization increased its investigative complement of Senior Investigators by three positions, which will positively affect complaint resolution of all offenders including women, Indigenous offenders and those suffering with mental health issues. This increase</p>
-------------------------------------	---

	<p>in our human resource complement will also allow an increase capacity to conduct systemic investigations on these three priority areas.</p> <p>In 2018-19, the Senior Management Committee oversaw and discussed all issues related to the development of this framework. This Committee serves as the ultimate governance for all matters related to GBA+.</p>
--	--

Endnotes

- i. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ii. Public Accounts of Canada 2017–2018, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- iii. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iv. Corrections and Conditional Release Act, <http://laws.justice.gc.ca/eng/acts/C-44.6/index.html>
- v. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- vi. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>