

## CANADA REVENUE AGENCY DETAILED ACTION PLAN

to the recommendations of the Canada Child Benefit Report of the 2021 February Reports of the Auditor General of Canada

Report Ref. No.	OAG Recommendation	Departmental Response	Description of Final Expected Outcome/Result	Expected Final Completion Date	Key Interim Milestones (Description/Dates)	Responsible Organization/ Point of Contact (Name, Position, Tel #)	Indicator of Achievement  (For Committee Use Only)
4.42	<p>To improve the administration of the Canada child benefit program, the Canada Revenue Agency should:</p> <ul style="list-style-type: none"> <li>• Ensure that the list of documents that applicants can submit are suitable for assessing eligibility</li> <li>• Require valid proof of birth for all applications</li> <li>• Improve receipt of data from other government organizations to obtain greater assurance that the eligibility conditions are met.</li> </ul>	<p>Agreed. Given that the Office of the Auditor General of Canada observed instances in which Canada Revenue Agency agents assessed applications where they did not correctly apply the list of acceptable documents in determining eligibility, the CRA will provide a reminder to all assessors. In addition, the CRA will review the list, as well as related training products and revise as necessary.</p> <p>The CRA will conduct a review to determine risks associated with the requirement to provide a valid proof of birth for all applications. The CRA will also review the timing of when this documentation should be provided to validate and support the Canada child benefit application.</p> <p>In addition, the CRA will engage with its partners with the goal of improving data received to ensure Canada child benefit eligibility conditions are met. Lastly, the CRA will continue to work with and support the 2 remaining territories in their implementation of the Automated Benefits Application.</p>	<p>Canadians will be better informed of the types of documentation that are suitable for supporting eligibility of the Canada child benefit. In addition, Canada Revenue Agency staff will have clearer procedures when assessing an applicant's eligibility.</p> <p>The Canada Revenue Agency will ensure that appropriate mitigation measures are in place related to the requirement for proof of birth, while ensuring these measures do not cause any delays in the processing of Canada child benefit applications.</p> <p>The Canada Revenue Agency will continue to work with its partners to expand the data received in order to strengthen the administration of the Canada child benefit program. Upon implementation of the Automated Benefits Application in Yukon and Nunavut, the Canada Revenue Agency will have established an integrated process to receive the birth registration information for benefit applicants from all provinces and territories.</p>	July 2022	<p><b>1<sup>st</sup> Recommendation:</b>  <b>By end of March 2021:</b> Complete a review of procedures and notify Canada Revenue Agency staff of any changes to ensure clear instruction on the types of documents that are suitable for supporting eligibility of the Canada child benefit.</p> <p><b>By end of June 2021:</b> Complete all required updates to training products based on the above review.</p> <p><b>By end of July 2022:</b> Complete a review of the <i>RC66 Canada Child Benefits Application</i> and <i>T4114 Canada Child Benefit and related provincial and territorial programs</i>, as well as Canada.ca webpages. The review will ensure the list of documents are suitable for assessing eligibility and that Canadians have clear instructions on when the documents are required.</p> <p><b>2<sup>nd</sup> Recommendation:</b>  <b>By end of December 2021:</b> Complete a review to determine the benefits and risks associated with requiring applicants to provide valid proof of birth for all Canada child benefit applications. The outcome of this review will determine in which cases and at what point proof of birth will be required from applicants.</p> <p><b>3<sup>rd</sup> Recommendation:</b>  <b>By end of July 2021:</b> The Canada Revenue Agency will consult with Immigration, Refugees and Citizenship Canada to determine feasibility of receiving citizenship information for individuals who apply for the Canada child benefit.</p>	<p>Frank Vermaeten, Assistant Commissioner, Assessment, Benefit and Service Branch, 613-698-6834 And</p> <p>Marc Lemieux, Assistant Commissioner, Collections and Verification Branch, 613-851-8540</p>	

					<p><b>Ongoing:</b> The Canada Revenue Agency receives exit information from the Canada Border Services Agency (CBSA) for enforcing the Income Tax Act. This information is used for benefit compliance activities to ensure the benefit recipient meets the residency eligibility criterion.</p> <p><b>Ongoing:</b> The Canada Revenue Agency will continue to engage with Yukon and Nunavut to support their implementation of the Automated Benefits Application.</p>		
4.77	Recognizing that the female presumption concept is a legislative requirement and that only 1 payment per household can be issued under the <i>Income Tax Act</i> , the Canada Revenue Agency should enhance its procedures and communications to mitigate the confusion and sensitivities caused by this concept	Agreed. The Canada Revenue Agency follows a People First philosophy. In keeping with this philosophy, the agency will review procedures and communications tools, such as the Canada.ca website, applicable guides, and forms. The review will be to ensure that information is readily available to help everyone understand the steps required for the primary caregiver of a family to receive the Canada Child Benefit.	The Canada Revenue Agency will update the information available to benefit applicants to clearly demonstrate how the primary caregiver can apply for the Canada child benefit and that only one payment can be issued per household.	December 2021	<p><b>By end of December 2021:</b> Complete a review and update the <i>RC66 Canada Child Benefits Application</i> and <i>T4114 Canada Child Benefit and related provincial and territorial programs</i>, as well as Canada.ca webpages to ensure benefit applicants understand:</p> <ul style="list-style-type: none"> <li>• Who the Canada Revenue Agency considers to be the primary caregiver of a child;</li> <li>• What is required for an applicant to prove they are the primary caregiver; and</li> <li>• That only one payment per household can be issued.</li> </ul>	Frank Vermaeten, Assistant Commissioner, Assessment, Benefit and Service Branch, 613-698-6834	