

CANADA REVENUE AGENCY DETAILED ACTION PLAN

to the recommendations of the Canada Emergency Response Benefit Report of the 2021 March 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)
6.64	Employment and Social Development Canada and the Canada Revenue Agency should finalize and implement their plans for the Canada Emergency Response Benefit post-payment verification work.	<p>Agreed. The CRA has been working in partnership with Employment and Social Development Canada (ESDC) to align post-payment compliance activities. The post-payment compliance plan has always been present, but remains evergreen due to the shifting economic and public health landscape.</p> <p>The Agency's verification work will be largely supported by data and systems that will become available during the upcoming tax filing season. It is important that our risk assessments include 2020 tax data to calibrate our verifications using current data. This will help avoid unnecessary reviews of recipients that may in fact have been eligible to receive (a) benefit payment(s) and/or may have already completed a voluntary repayment.</p> <p>Post-compliance work will commence in September 2021, and is expected to continue until March 2023.</p>	<p>The CRA will finalize and implement its post-payment verification plan in collaboration with Employment and Social Development Canada (ESDC). The strategy will consider the economic landscape and ongoing state of the health crisis in order to administer responsible and appropriate compliance measures, while maintaining the fairness and integrity of the Canada Emergency Response Benefit program and ensuring the sound stewardship of public funds.</p> <p>The CRA will use a risk-based approach to compliance activities, focusing on most significant cases of fraud or misrepresentation as identified through data analytics or tips.</p>	Post-compliance work will commence in September 2021, and is expected to continue until March 2023.	<p>By August 2021: Leverage assessed 2020 tax filing data to risk assess CERB recipient population in order to select and prioritize cases for post-payment reviews.</p> <p>September 2021-2023: Implement post-payment compliance review plan, considering the public health and socio-economic landscape, the plan remains evergreen.</p>	Marc Lemieux, Assistant Commissioner, Collections and Verification Branch, 613-851-8540	
6.65	Employment and Social Development Canada and the Canada Revenue Agency should conduct a formal assessment of the delivery of the Canada Emergency Response Benefit in order to apply the findings to the design and delivery of future government emergency response and recovery benefits.	<p>Agreed. The Canada Revenue Agency will conduct a formal assessment of the delivery of the Canada Emergency Response Benefit (from March 15-December 31, 2020), to identify best practices, lessons learned and to determine if functionality and processes can be reused in a future crisis.</p> <p>The findings from this exercise will be available by December 31, 2021 to assist government in the design and delivery of</p>	A post mortem report of best practices and lessons learned will be prepared in order to support the development of future emergency and recovery programs.	December 31, 2021	<ul style="list-style-type: none"> • Establish an internal working group with representation from key impacted stakeholders within the CRA. (May 2021) • Review and analyze the processes followed in the development and implementation of the Canada Emergency Response Benefit (May-September 2021) • Consult with CRA stakeholder branches involved in the delivery of the Canada 	Frank Vermaeten, Assistant Commissioner, Assessment, Benefit and Service Branch, 613-698-6834	

		future government emergency response and recovery programs.			<p>Emergency Response Benefit (from March 15-December 31, 2020) (May-September 2021)</p> <ul style="list-style-type: none">• Develop a repository of best practices and lessons learned to support the development of future emergency response and recovery programs. (October-November 2021)• Prepare for information purposes a post mortem summary report for senior management. (December 2021)		
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