

Backgrounder
CRA Strategic Directions
Domestic Compliance Programs

Purpose:

The purpose of this document is to provide an understanding of the strategic direction of the Branch to be used as part of the consultative process on the development of a new organizational model in the Greater Toronto Area (GTA). The function has no preference as to the geographical location of DCPB employees in any of the 4 GTA sites, except as detailed below.

Organizational Context:

GST-HST Compliance Programs

Large file auditors office should be located as close as possible to the location of audit work being performed to reduce travel time and costs.

Having small/medium files auditors centralized in fewer locations in the GTA will help in the delivery of various training and the development of skill sets such as IVI techniques. Additionally, the availability of more auditors with these skillsets in a geographic location will increase sharing of best practices and mutual support among colleagues.

However, as the medium file auditors' natural career path is to join the large file auditor complement, the branch would like to ensure some level of proximity between the medium file auditors and large file auditors.

Co-location of the Business Intelligence (BI) teams (audit workload selection) and small/medium files auditors in the same TSOs will facilitate alignment with BI operations and will improve communication between audit and BI.

Refund Integrity reviews are non-face-to-face work and can be located anywhere – the branch is considering locating the work in one single location, where possible, to enhance efficiencies.

SMED Compliance Programs (IT)

Basic and Complex auditors and maybe to a lesser degree Medium Files auditors need to be closely located to the Specialty Dedicated Teams in ATP and International (ILB). Physical location should also consider impact on employees' career progression to senior level positions in ILBIB.

Liaison Officer Initiative officers would benefit from being located in a single Centre of Excellence.

As for GST above, co-locating the BI function with the small/medium business auditors at least in 2 of the GTA offices would create synergies and good relationships between the BI and Audit teams.

SR&ED

Recent consolidation within this program has resulted in the program being centralized in two Coordinating Tax Services Offices (CTSO). Risk assessment conducted by the Workload Management team is fully managed by the Toronto West CTSO. As the risk assessment work is largely non face-to-face, this work can be located anywhere in the GTA without the need to incur travel costs.

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Drivers for Change:

Compliance programs work (in both ILBIB and DCPB) has evolved into greater specialization, risk-based file selection, and tighter collaboration with headquarters and other CRA functions.

Move towards creating Centres of Excellence (CoE).

Sale of 1 Front Street and lease expirations in GTA offices.

People Considerations:

Depending on the taxpayer work can be performed from CRA offices, the taxpayer's location, or remotely via telework. Therefore, flexibility is critical to the effective delivery of the program.

Employee commutes and hours of work have significant impacts: on costs, on people, on morale and productivity, and entire families.

Employee development is enhanced when more senior employees work in the same area, facilitating peer-learning and professional development.

Performance and retirement plans are relevant factors, but not the only factor, in making decisions about work location for workloads and people.

Implications for the GTA:

Increase opportunities to develop expertise of employees.

Improve quality of work.

Establish CoEs in the GTA.

Improve program results.

Optimize resources and reduce operating costs

Improve service to Canadians.