

Information Provided by CRA

RE: Charity Audits

September 14, 2023

From: Media Relations-PAB / Relation avec les médias-DGAP (CRA/ARC) cra-arc.media@cra-arc.gc.ca

Subject: RE: CRA Audits of Registered Charities

Date: September 14, 2023 at 3:56:56 PM

To: Vivian Krause vivian.krause@me.com

Cc: CRA Media Relations CRA cra-arc.media@cra-arc.gc.ca

Hello Vivian,

During the 2021-2022 fiscal period, the Canada Revenue Agency (CRA) continued to make use of its risk-based approach to promote and enforce compliance within the charitable sector, through a variety of non-audit interventions in addition to formal audits. Non-audit interventions, which include [Charities Education Program](#) (CEP) visits, education letters and telephone calls, are intended to address lower risk, low complexity non-compliance issues. This allows the CRA to dedicate its audit resources to address the smaller proportion of charities that exhibit the highest risk of more serious non-compliance.

Over the 2021-2022 fiscal period, the CRA completed the following compliance activities:

1. 7,693 non-audit interventions, broken down as follows:
 1. Education letters – 3,749
 2. Educational phone calls – 3,841
 3. CEP visits – 103

2. **182 audits** (139 fields audits and 43 office audits), with the following outcomes:
 1. No changes – 7
 2. Education letters – 81
 3. Compliance agreements – 45
 4. Penalties and/or suspensions – 6
 5. Notices of intention to revoke (NITR) – 28
 6. Voluntary revocations – 5
 7. Annulment – 1
 8. Other (such as pre-registration or revocation tax audits) – 9

Note that the 28 NITRs may include situations where the audit was completed and the CRA proposed to revoke the charity's registration, but has not yet done so because there is a pending objection or appeal.

With respect to the Report on Charities Program for the 2021-2022 fiscal period, the CRA is actively working towards its publication as soon as possible.

Thank you,

Nina Ioussoupova

Media Relations | Relations avec les médias

From: Vivian Krause <vivian.krause@me.com>

Sent: Tuesday, September 12, 2023 1:15 PM

To: Media Relations-PAB / Relation avec les médias-DGAP (CRA/ARC) <cra-arc.media@cra-arc.gc.ca>

Cc: Media Relations-PAB / Relation avec les médias-DGAP (CRA/ARC) <cra-arc.media@cra-arc.gc.ca>

Subject: Re: CRA Audits of Registered Charities

Hello,

As you'll see from our previous correspondence, in the past you have provided me with data regarding the number of audits completed by CRA in a given year. I would like to request an update to this information with data for the 2021-2022 year.

Also, I notice that a report on 2021-2022 has not yet been posted:

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/about-charities-directorate/report-on-charities-program.html>

Have I missed something? Perhaps the 2021-2022 report is posted elsewhere?

In advance, thank you very much.

Sincerely,
Vivian

Vivian Krause
(604) 618-8110

On Oct 8, 2021, at 10:27 AM, "Media Relations-PAB / Relation avec les médias-DGAP (CRA/ARC)" <cra-arc.media@cra-arc.gc.ca> wrote:

Hello Vivian,

Further to our response of June 17, 2021, regarding the number of completed audits of registered charities for the last ten fiscal years, we noticed we provided you with an incorrect amount for the 2020-2021 fiscal year. This was an oversight on our part and we apologize for any inconvenience. Please find attached the revised table containing the correct amount of completed audits for the 2020-2021 fiscal year. We had initially said there were 140 Audits conducted in 2020-2021. The revised total is 142 audits.

Thank you,

Christopher Doody

Media Relations | Relations avec les médias

Canada Revenue Agency | Agence du revenu du Canada

Email | Courriel : christopher.doody@cra-arc.gc.ca

For media inquiries | Pour les demandes médiatiques : cra-arc.media@cra-arc.gc.ca

From: Media Relations-PAB / Relation avec les médias-DGAP (CRA/ARC) <cra-arc.media@cra-arc.gc.ca>

Sent: June 17, 2021 5:00 PM

To: Vivian Krause <vivian.krause@me.com>; Media Relations-PAB / Relation avec les médias-DGAP (CRA/ARC) <cra-arc.media@cra-arc.gc.ca>

Subject: RE: CRA Audits

Hello Vivian,

As requested, please find attached a table containing the number of completed audits of registered charities for the 2020-2021 fiscal year, as well as the completed audits for the last ten fiscal years.

As you will note, we can confirm that the values you provided are correct, with the exception of the 2017-18 fiscal year, where the value of 548 you provided included both completed audits (341) and non-audit interventions (207). Note that these audit statistics are reported by fiscal year, from April 1st to March 31st.

While you may note a decrease in formal charity audits in recent years, the Canada Revenue Agency (CRA) has actually increased its compliance coverage through other initiatives, such as the Charities Education Program and non-audit interventions, which can include outreach initiative, letter writing campaigns, and automated phone calls.

As you noted, there was a drop in the 2020-2021 numbers because most of our audit activities were put on hold for a period of time due to the COVID-19 pandemic.

For more detailed information and statistics about the CRA's Charities Directorate's programs, go to [Reports on the Charities Program](#).

Sincerely,

Pamela Tourigny

Media Relations | Relations avec les médias

Canada Revenue Agency | Agence du revenu du Canada

For media inquiries | Pour les demandes médiatiques : cra-arc.media@cra-arc.gc.ca

<image001.gif>

From: Vivian Krause <vivian.krause@me.com>

Sent: June 9, 2021 9:42 PM

To: Media Relations-PAB / Relation avec les médias-DGAP (CRA/ARC) <cra-arc.media@cra-arc.gc.ca>

Subject: CRA Audits

Hello,

I'm writing to request information about CRA audits during 2020. I realize that it was an unusual year because of COVID.

I would also like to verify that I have the correct data regarding the numbers of audits conducted in previous years from 2010-2020:

2010 - 751

2011 - 713

2012 - 799

2013 - 845

2014 - 781

2015 - 726

2016 - 652

2017 - 548

2018 - 279

2019 - 208

Lastly, I would like to ask what are the dates of each year period. Does this refer to calendar years, from Jan 1 to December 31? Or fiscal years ending April 30?

In advance, thanks very much.

Sincerely,

Vivian

Vivian Krause
(604) 618-8110

<Revised Audit Statistics.pdf>