

Date: 20060413

File: 569-34-6

Citation: 2006 PSLRB 41



*Public Service
Labour Relations Act*

Before an adjudicator

BETWEEN

PUBLIC SERVICE ALLIANCE OF CANADA

Grievor

and

CANADA REVENUE AGENCY

Other party to the grievance

Indexed as
Public Service Alliance of Canada v. Canada Revenue Agency

In the matter of a policy grievance referred to adjudication

REASONS FOR DECISION

Before: [Ian R. Mackenzie, adjudicator](#)

For the Grievor: [Alison Dewar, counsel](#)

For the Other party to the grievance: [Richard Fader, counsel](#)

Heard at Ottawa, Ontario,
February 1 and 2, 2006.

REASONS FOR DECISION

Policy grievance referred to adjudication

[1] The Public Service Alliance of Canada (PSAC) filed a policy grievance with the Canada Revenue Agency (CRA) on April 11, 2005. The grievance alleges a breach of the Work Force Adjustment (WFA) Appendix to the collective agreement between what is now the CRA and the PSAC for the Program Delivery and Administrative Services group bargaining unit (Exhibit 1, tab 1; expiry date: October 31, 2007). In particular, it alleges that employees with cashier functions in their statement of duties and employees with client service counter functions (also known as enquiries counter) in their statement of duties should have been declared affected on February 24, 2005. The policy grievance was referred to adjudication on June 1, 2005.

[2] In its policy grievance, the PSAC sought the following corrective actions:

That the employer (CRA) immediately issue a public declaratory statement that [sic] he has contravened the Collective Agreement specifically the sections on Work Force Adjustment (WFA).

That the employer (CRA) immediately declare all employees who have cashier functions in their statement of duties, affected.

That the employer (CRA) immediately consult the bargaining agent and provide the name and work location of these employees as per Section 1.1.9 of the WFA Appendix to the PSAC Collective Agreement.

That the employer (CRA) immediately declare all employees who have client services counter functions in their statement of duties, affected.

That the employer (CRA) immediately consult the bargaining agent and provide the name and work location of these employees as per Section 1.1.9 of the WFA Appendix to the PSAC Collective Agreement.

That the employer (CRA) immediately notify the bargaining agent in writing of the identity and location of the work unit(s) involved; the expected date of the announcement; the anticipated timing of the situation; and the number of employees, by group and level, who will be affected, as per Section 2.1.1 of the WFA Appendix to the PSAC Collective Agreement.

That the bargaining agent be awarded further corrective actions, as deemed appropriate and reasonable, given these circumstances.

[3] The CRA responded to the policy grievance on September 16, 2005. In its response, it stated that it had not yet made a determination as to whether it would proceed to declare employees affected. The CRA met with the PSAC on November 30, 2005, to advise that there would be a WFA situation, and, on or about December 6, 2005, 314 employees received notification that they were affected (Exhibit 1, tab 10). At the commencement of the hearing, the PSAC stated that it was seeking two declarations:

1. That the CRA had breached the provisions of the WFA Appendix to the collective agreement; and
2. That the CRA should follow the provisions of the WFA Appendix to the collective agreement in the future.

[4] At the hearing, the parties provided a binder of agreed exhibits (Exhibit 1). One witness testified on behalf of the PSAC and one witness testified on behalf of the CRA.

Summary of the evidence

[5] As part of a government-wide expenditure review, the CRA was required to cut \$110 million from its budget. On the day of the announcement (February 24, 2005), documents relating to expenditure review initiatives were posted on the CRA's intranet (the "InfoZone"). Included in those documents were descriptions of the initiatives relating to cash counters and enquiries counter services (Exhibit 1, tab 4). The description for cash counters sets out savings in each fiscal year, starting in 2006-2007, amounting to a total of \$20.8 million over a five-year period. The savings listed for enquiries counter services started with savings of \$0.5 million in 2005-2006 and \$6.4 million in 2006-2007 (subsequent fiscal years listed savings as \$12.5 million per year, for a total over five years of \$44.4 million).

[6] The description of the cash counters initiative reads as follows:

The Canada Revenue Agency will reduce client services delivery costs through the phasing-out [sic], over several years, of counter service for cash payments.

Currently Tax Services Offices and Tax Centres provide counter services to accept and process payments to the Agency. These services can be rationalized by taking advantage of alternative [sic] more cost-effective means of meeting client needs.

Taxpayers would be requested to make payments electronically, by mail or through financial institutions, as many of them do now. Cheques enclosed with tax returns would continue to be accepted.

[7] The description of the enquiries counter services initiative reads as follows:

The Canada Revenue Agency will reduce client services delivery costs through the consolidation of call centres and the rationalization of counter services for enquiries.

Currently Tax Service Offices and Tax Centres provide counter services to respond to general information requests. These services can be rationalized by taking advantage of alternative [sic] more cost-effective means of meeting client needs.

The CRA is implementing two main initiatives to streamline our client services:

First, clients will be directed to use more affordable and accessible service channels, such as telephone and Internet service, rather than visiting client service counters in local CRA offices in person.

Second, the CRA is consolidating existing call centres, resulting in fewer but larger call centres.

[8] Employees were also provided with documents on the InfoZone with questions and answers (Exhibit 1, tab 7), including the following:

How many jobs will be lost when enquiries counter service is reduced?

- There will be no job impacts in 2005-06.*
- There will be a reduction of approximately 200 full time equivalent positions by 2007-2008.*
- The CRA is committed to minimizing the impact on its workforce through re-training, job placements where possible, employee services and transparent communications.*

[Sic throughout]

[9] A similar question was set out in the document on cash counters (Exhibit 1, tab 7) and the answer was as follows:

- There will be no impact in 2005-06.*

- *The CRA is projecting that there will be a reduction of fewer than 100 full-time equivalents in headquarters and in the regions in 2006-2007.*
- *The CRA remains committed to using attrition, job placements where possible, and re-training opportunities where possible to minimize the impact of these changes on current CRA employees. A more detailed analysis is required before the impact on existing positions can be determined.*

[10] Pierre Mulvihill is a Labour Relations Officer with the Union of Taxation Employees (UTE), a component of the PSAC. He was a technical advisor on WFA for the UTE. He attended a meeting called by the CRA for all bargaining agent representatives on February 24, 2005. A presentation was made by a CRA's representative (Exhibit 1, tab 6). Bargaining agent representatives were also provided with copies of the documents posted on InfoZone (Exhibit 1, tab 4) and a question and answer document (Exhibit 1, tab 5). The presentation reiterated what was contained in the InfoZone documents provided to employees. The presentation document also stated that "[f]ull implications are still being assessed. . . ." It also stated that ". . . there will be impacts on jobs. . . ." The presentation estimated a reduction of 1,175 permanent full-time equivalent positions, with a "[p]otential job loss. . . ." for 300 to 400 permanent employees. The presentation went on to state that the CRA was committed to minimizing the impact and would take advantage of attrition, reallocation and retraining opportunities to assist employees in maintaining ". . . viable employment with the CRA".

[11] The question and answer document that was presented (Exhibit 1, tab 5) contained more information on the impact of the expenditure review on employees of the CRA. The document stated that the CRA anticipated as many as 350 to 400 situations where employees could not be placed in another CRA position. This was described as a ". . . worst-case scenario. . . ." The document answered the question of where the job reductions would occur as follows:

We will be analyzing the impact of these reductions in detail over the next weeks. The reductions will consist of many different initiatives, mostly oriented at achieving efficiencies, and final decisions have not been made about the details of some proposals. We will look at the global impact of all of these initiatives, and make every effort to ensure that the impact on the workforce is as balanced as possible.

As decisions are made and information becomes available, employees and unions will be informed about the details of the proposed changes.

[12] In response to a specific question in the question and answer document about enquiries counter services (Exhibit 1, tab 5), it was stated that the impact on jobs would be absorbed through attrition, redeployment and retraining “[w]herever possible. . . .” In response to a specific question about cash counters, it was stated that “. . . over time. . . .” the cash counters would be phased out:

. . . We will be working to identify impacted positions and employees, and will be advising unions and employees as soon as this analysis is complete.

. . .

[13] Mr. Mulvihill testified that he interpreted the information presented as meaning that a number of employees would no longer be doing the cash counters and enquiries counter services jobs. He testified that he said that this was a WFA situation and the CRA’s representative at the meeting said that he was not well enough versed in WFA matters to comment. Mr. Mulvihill testified that he expressed the view that anyone with a job description for enquiries counter services was affected, as were those employees who worked at the cash counters. In cross-examination, Mr. Mulvihill estimated that there were more than 1,000 employees with these duties.

[14] Mr. Mulvihill requested that the CRA issue affected letters to employees at the cash and enquiries counters. Bonnie Lehman, Senior Staff Relations Advisor at the CRA, responded to him in a voicemail on or about March 15, 2005, and advised that the CRA would be doing a human resource impact analysis (Exhibit 1, tab 8). Mr. Mulvihill was then instructed by the National President of the UTE, Betty Bannon, to proceed with filing a complaint. The policy grievance was filed with the CRA on April 11, 2005.

[15] Marjorie Ogden is the Director General of Taxpayer Services at the CRA. Her area of responsibilities includes the enquiries counter services. She testified that the announcement of February 24, 2005, was a “strategic direction” that indicated that the CRA wanted to review the manner in which it dealt with clients through the counter services. The strategic direction was to use more self-serve options, including web-based options and outreach initiatives. She testified that she assumed that the

presentation made to the bargaining agent representatives on February 24, 2005, was approved by the Commissioner of the CRA (the “Commissioner”).

[16] Ms. Ogden testified that the generic job descriptions for enquiries counter services cover a variety of customer service “channels” and give employees the flexibility to move back and forth among various types of services. She testified that the number of employees with counter services as part of their job description fluctuated throughout the year but was approximately 2,500 full-time equivalents, which could mean approximately 3,000 positions. In cross-examination, she agreed that it was possible to identify which employees were in substantive positions involving enquiries or cash counters duties.

[17] The Commissioner, Michel Dorais, issued a message to all employees on June 17, 2005 (Exhibit E-2). In the message, he stated that he was updating employees on an area where consultations had “. . . resulted in a change to our previous proposals.” He announced that the CRA would be maintaining cash counters. He went on to note that bargaining agent representatives had asked the CRA “. . . to review our decision about enquiries counters.” He stated that, after careful consideration, the CRA had concluded that “our original decision to modify access. . . .” to services by requiring appointments was appropriate. In conclusion, he stated:

. . .

These decisions support the Government's commitment to providing streamlined, cost-efficient and accessible services to Canadians through the innovative use of technology. I would like to thank you and your union representatives for your contribution. I am aware that opinions may vary but we believe that this is the best course of action for the CRA at this time. I hope we can continue to work together to make it happen with minimal impact on our workforce and in the best interests of our clients.

. . .

[18] Ms. Ogden testified that, between the Commissioner’s message of June 17, 2005, and the following October, the CRA was developing its plans. In June, the Commissioner determined that the approach to the expenditure review was worth exploring and that it should be taken to the field level. In addition, he asked that officials start going over the human resources’ impact. At this point, the CRA started to deal with each regional office to determine realistic budget options. Then, based on

these budget allocations, local managers were asked how many indeterminate employees were involved. Ms. Ogden testified that there were 48 Tax Services Offices, seven Tax Centres, and numerous satellite offices. The numbers started coming in from the local offices in September 2005 through until October. This information was tabled with the Commissioner at some point during October. He agreed that this was the approach to take and suggested that the CRA meet with the PSAC.

[19] Ms. Ogden testified that a call was made to the PSAC to set up a meeting and that November 30, 2005, was the earliest available opportunity to meet. At the meeting, a presentation was made by Ms. Ogden providing details on the cuts to cash counters and enquiries counters (Exhibit E-1).

[20] At that meeting, a letter from Lysanne Gauvin, Assistant Commissioner, Human Resources Branch, to the National President of the UTE was provided (Exhibit 1, tab 10). The letter stated that the CRA was informing the PSAC, in accordance with sections 1.1.9 and 2.1 of the WFA Appendix to the collective agreement, that a total of 314 listed employees were affected by the Client Service Delivery Strategy Initiative. The announcement to the affected employees was expected to commence on December 6, 2005.

[21] Ms. Ogden testified that she was reasonably certain that 220 of those affected employees would not be surplus. She testified that the first cuts are to occur in April 2006 and the second cut will occur in April 2007. She testified that the CRA was still going through pilot projects and there was still room for fluctuation in the final numbers at the local level.

Summary of the arguments

Submissions for the PSAC

[22] The PSAC submitted that the CRA was in breach of sections 1.1.9 and 2.1.1 of the WFA Appendix to the collective agreement:

1.1.9 The CCRA shall advise and consult with PSAC representatives as completely as possible regarding any work force adjustment situation as soon as possible after the decision has been made and throughout the process and will make available to the PSAC the name and work location of affected employees.

2.1.1 *In any work force adjustment situation which is likely to involve ten or more indeterminate employees covered by this Appendix, the CCRA shall notify, under no circumstances less than 48 hours before the situation is announced, in writing and in confidence, the PSAC. This information is to include the identity and location of the work unit(s) involved; the expected date of the announcement; the anticipated timing of the situation; and the number of employees, by group and level, who will be affected.*

[23] The PSAC submitted that the policy grievance turns on when the CRA made the decision that triggers its obligations under the WFA Appendix to the collective agreement. The PSAC's position is that the Commissioner made that decision on February 24, 2005, and the CRA's position is that the decision was not made until some time in October 2005.

[24] A WFA situation is defined in the WFA Appendix to the collective agreement as follows:

Work force adjustment (réaménagement des effectifs) - *is a situation that occurs when the Commissioner decides that the services of one or more indeterminate employees will no longer be required beyond a specified date because of a lack of work, the discontinuance of a function, a relocation in which the employee does not wish to relocate or an alternative delivery initiative.*

[25] An affected employee is defined in the WFA Appendix to the collective agreement as follows:

Affected employee (employé-e touché-e) - *is an indeterminate employee who has been informed in writing that his or her services may no longer be required because of a work force adjustment situation.*

[26] The PSAC submitted that what was intended by these definitions was that, once the Commissioner made a decision, affected employees were entitled to notice. There is nothing in the language of these definitions that states that the decision must be final or cannot be rescinded.

[27] The PSAC submitted that there was no dispute that the decision to cut \$110 million from the CRA's budget was a government decision. The PSAC agreed that this was not the decision that triggered the application of the WFA Appendix to the collective agreement. This is a different situation from the decision in *Public Service*

Alliance of Canada v. Canadian Food Inspection Agency, 2004 PSSRB 155 (upheld by the Federal Court of Appeal: 2005 FCA 366).

[28] The PSAC argued that a “decision” is a determination to take a course of conduct. The decision in this case was the decision taken on February 24, 2005 to cut the cash counters and to reduce the staff of the enquiries counter services, as indicated in the document presented at the meeting with bargaining agent representatives (Exhibit 1, tab 6). The Commissioner approved the presentation document and also approved, at this point, from where the cuts would come. A determination was made as to how the cuts were to be allocated. In the presentation document (Exhibit 1, tab 6) the language used is “. . . to reduce. . .” It does not say that the CRA is considering this option. In its InfoZone announcement for cash counters and enquiries counter services (Exhibit 1, tab 4), the CRA states that it “will” reduce, which is mandatory language. Similarly, in talking about cash counters, the documents state that the CRA will phase out cash counters. There was no doubt that this would mean the loss of positions. This ‘phasing out’ meets the definition of a WFA situation. The only evidence of the February 24, 2005, meeting was from Mr. Mulvihill, who testified that the cuts were presented to him and the other participants as a decision. The employer called no evidence to contradict this.

[29] The PSAC argued that the failure to comply with the WFA Appendix to the collective agreement meant that the PSAC could not properly represent its members. It submitted that, as Ms. Ogden had testified, it was not that difficult to get the names and positions of those individuals in substantive positions at cash counters and enquiries counters.

[30] The PSAC argued that, in the alternative, if I did find that the decision was not made on February 24, 2005, then it is clear that the decision was already made on June 17, 2005 when the Commissioner’s message was sent to all employees (Exhibit E-2). In that message, the Commissioner referred to “. . . our original decision to modify access to our services. . .” Ms. Ogden referred to a “strategic direction” in her testimony. The PSAC submitted that the CRA cannot have a strategic direction without a decision.

[31] The PSAC submitted that there was a history of this kind of problem with the CRA. It referred me to the decision in *Public Service Alliance of Canada v. Canada Customs and Revenue Agency*, 2002 PSSRB 23. In that case, the employer also

consulted with the PSAC and, although the Board held that the employer had met the spirit of the WFA Appendix to the collective agreement, the employer was required to follow it. The PSAC also referred me to *Public Service Alliance of Canada v. Canada Customs and Revenue Agency*, 2002 PSSRB 78, and *Public Service Alliance of Canada v. Canada Customs and Revenue Agency*, 2003 PSSRB 6. If the employer feels that it is too onerous to follow the WFA provisions of the collective agreement, this is a matter that should be dealt with at the bargaining table. Past declarations from the Board have not been effective.

[32] The PSAC requested that I issue two declarations:

- That the CRA failed to comply with the WFA Appendix to the collective agreement; and
- That, in the future, if a similar situation arises, the CRA must comply with the terms of the WFA Appendix to the collective agreement.

Submissions for the CRA

[33] The CRA submitted that the PSAC had not met its burden of proof in this policy grievance.

[34] The CRA submitted that the whole decision-making process was within the bailiwick of the Commissioner (paragraph 51(1)(a) of the *Canada Revenue Agency Act*, S.C. 1999, c. 17, as amended). Any limit to the Commissioner's authority must be specifically provided for in the collective agreement. The CRA also referred me to the management rights clause in the collective agreement (clause 6).

[35] The CRA submitted that the PSAC was advocating a "shotgun approach" that involved blasting out affected letters as soon as the CRA penciled in possible changes. It submitted that the impact of such an approach was absurd.

[36] The CRA referred me to the principles of interpreting collective agreements summarized in *Canadian Labour Arbitration*, Third Edition, by Messrs. Brown and Beatty. In particular, it submitted that there is a presumption that all words in a collective agreement have meaning and should be given their ordinary meaning and be read as a whole.

[37] The CRA referred me to the definition of an affected employee and the requirement that the employee be “. . . informed in writing. . . .” The clear inference is that the decision that the employee is affected has already been made. The definition of a WFA situation is even clearer: it states that a WFA situation exists when the Commissioner decides that “. . . services of one or more indeterminate employees will no longer be required beyond a specified date. . . .” It is not saying that a WFA situation exists when services “may” no longer be required. The definition contemplates a very specific decision. The CRA also referred me to clause 1.1.9 of the WFA Appendix to the collective agreement, which refers to consultation after the decision has been made. That clause also states that the names and work locations of the affected employees are to be provided to the PSAC, which means that the decision is already at a very specific level.

[38] The CRA submitted that the PSAC was taking advantage of the good faith of the CRA. The CRA was trying to give the bargaining agents and employees a “heads up” and now the PSAC was microscopically parsing the documents produced by the CRA.

[39] The CRA also submitted that the February 24, 2005, announcement was just dollar amounts tied to programs. Since the employees had generic job descriptions, the cuts in funding did not necessarily mean a phasing out of positions. At this point, there were no names or work locations attached to the cuts.

[40] The CRA noted that clause 2.1.1 of the WFA Appendix to the collective agreement requires the employer to provide information to the PSAC, including the number of employees, by group and level, “. . . who will be affected.” It does not refer to the possibility of being affected, but refers to the certainty of employees being affected. The PSAC’s position sends a chilling message to the CRA to keep the possibility of organizational change to itself until a decision is made. The CRA submitted that the obligation under the WFA Appendix to the collective agreement crystallizes when the position-specific decision is made.

[41] The CRA argued that there was a formative period where the strategic direction was determined. It was only after the June 17, 2005, announcement that the work could begin in rolling out the strategic direction and identifying the affected employees. The work of identifying affected employees was a detailed and specific exercise, as there are a number of Tax Services Offices. The exercise took some time. Once that was completed, this was presented to the Commissioner for a decision. The

CRA noted that the number of employees that the PSAC would have the CRA notify was at least ten times greater than the number that was ultimately identified as affected. The CRA submitted that it was much harder to counsel 10,000 people when 95% were not going to be affected.

[42] The CRA submitted that the situation here was fundamentally different than in 2002 PSSRB 23, cited by the PSAC. In that case there was clearly a specific situation relating to 21 employees and a specific decision had been made.

[43] The CRA also referred me to 2004 PSSRB 155 and the judicial review of that decision (2005 FCA 366).

[44] The CRA submitted that it had acted in a reasonable manner in accordance with clause 1.1.2 of the WFA Appendix to the collective agreement (“CCRA shall carry out effective human resource planning to minimize the impact of work force adjustment situations. . .”).

[45] The CRA argued that the second declaration requested by the PSAC (that the CRA abide by the WFA provisions of the collective agreement in the future) was pointless since the CRA is required to abide by the collective agreement.

Reply submissions for the PSAC

[46] The PSAC submitted that there was no issue with regard to the limitations of management rights.

[47] The PSAC submitted that it was not saying that the CRA could not consult with the PSAC. The PSAC was simply saying that the CRA should not announce a decision upfront but rather should tell the PSAC that it was thinking about certain proposals. The fact that the CRA made a decision triggered the application of the collective agreement.

[48] The PSAC submitted that the number of affected people as of February 24, 2005, was not in evidence.

Reasons

[49] The simple issue to determine in this policy grievance is when the collective agreement obligation to advise and consult with the PSAC on a WFA situation commences. The PSAC has requested two declarations. The first one (that the CRA

has contravened the WFA Appendix to the collective agreement) was contained in its original grievance. The second one (that the CRA is required in the future to comply with the WFA Appendix to the collective agreement) was not contained in the original policy grievance. The request for a declaration of future compliance is not appropriate. It is assumed that the parties to a collective agreement will comply with the provisions of the agreement. A declaration to that effect is an empty declaration, in the absence of any evidence that the employer intends to breach the collective agreement.

[50] For ease of reference, the relevant provisions of the WFA Appendix to the collective agreement are reproduced below:

General

...

Definitions

...

Affected employee (employé-e touché-e) - is an indeterminate employee who has been informed in writing that his or her services may no longer be required because of a work force adjustment situation.

...

Work force adjustment (réaménagement des effectifs) - is a situation that occurs when the Commissioner decides that the services of one or more indeterminate employees will no longer be required beyond a specified date because of a lack of work, the discontinuance of a function, a relocation in which the employee does not wish to relocate or an alternative delivery initiative.

...

Part I

Roles and responsibilities

...

1.1.9 The CCRA shall advise and consult with PSAC representatives as completely as possible regarding any work force adjustment situation as soon as possible after the decision has been made and throughout the process and will

make available to the PSAC the name and work location of affected employees.

...

PART II

Official notification

2.1 CCRA

2.1.1 In any work force adjustment situation which is likely to involve ten or more indeterminate employees covered by this Appendix, the CCRA shall notify, under no circumstances less than 48 hours before the situation is announced, in writing and in confidence, the PSAC. This information is to include the identity and location of the work unit(s) involved; the expected date of the announcement; the anticipated timing of the situation; and the number of employees, by group and level, who will be affected.

...

[51] The definition of an affected employee is not helpful, as an employee is “affected” only when he or she has been so informed in writing. To determine when an employee must be informed in writing that he or she is affected, one must first look to the definition of “work force adjustment”. A WFA situation occurs when the Commissioner decides that the services of one or more indeterminate employees will no longer be required beyond a specified date. This definition requires certainty on the part of the Commissioner. He must first of all be certain that services will no longer be required (not that those services might not be required) and, secondly, that those services will no longer be required after a specific date. Clause 1.1.9 of Appendix A to the collective agreement also supports this requirement of certainty. The clause requires that the CRA provide the PSAC with the names and work locations of affected employees. This presupposes that the CRA has identified both the positions and the work locations of employees who will be affected. Similarly, the official notification clause (2.1.1) provides for advance notification to the PSAC of the identity and location of the work units involved, the expected date of the announcement and the number of employees who will be affected. Not only does this require specific information, it also requires the identification of employees who will be affected (not those who might be affected).

[52] In my view, the language in the WFA Appendix to the collective agreement supports the interpretation that before the WFA notice provisions are triggered, the CRA must have made a decision with enough precision to identify the work locations, the positions that will be affected and the date on which those positions will be affected. Based on the evidence before me, the CRA did not make a decision with that level of precision until October 2005, and it communicated this decision to the PSAC on November 25, 2005.

[53] The facts in 2002 PSSRB 23, cited by the PSAC, are clearly distinguishable from the facts in this case. In the earlier case, the employer had identified changes to the organization of work at the Ottawa Technological Centre that would result in specified job losses in identified sections. In the policy grievance before me, the impact on positions and their locations was not known until some time in October 2005.

[54] I agree with the comments of the Board in 2004 PSSRB 155 on the importance of consultation during periods of transition. The CRA did the right thing in briefing the bargaining agent representatives immediately after the expenditure review announcement. Misunderstandings could have been avoided by more precise language in communications, but this is only in hindsight. I find that the CRA met its obligations under the WFA Appendix to the collective agreement.

[55] For all of the above reasons, I make the following order:

(The Order appears on the next page.)

Order

[56] The policy grievance is dismissed.

April 13, 2006.

**Ian R. Mackenzie,
adjudicator**