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**Citation:** 2019 FPSLREB 99

*Federal Public Sector Labour  
Relations and Employment  
Board Act and Federal Public  
Sector Labour Relations Act*



Before a panel of the  
Federal Public Sector  
Labour Relations and  
Employment Board

BETWEEN  
**ASSOCIATION OF CANADIAN FINANCIAL OFFICERS**  
Bargaining Agent

and  
**TREASURY BOARD**  
Employer

and  
**PUBLIC SERVICE ALLIANCE OF CANADA**  
Intervenor

and  
**PROFESSIONAL INSTITUTE OF THE PUBLIC SERVICE OF CANADA**  
Intervenor

Indexed as  
*Association of Canadian Financial Officers v. Treasury Board*

In the matter of a request for the Board to exercise any of its powers under section 43  
of the *Federal Public Sector Labour Relations Act*

**Before:** Margaret T.A. Shannon, a panel of the Federal Public Sector Labour Relations  
and Employment Board

**For the Association of Canadian Financial Officers:** Scott Chamberlain, counsel

**For the Treasury Board:** Richard Fader, counsel, and Toni Vincelli-Mosley

**For the Public Service Alliance of Canada:** Andrew Raven, counsel

**For the Professional Institute of the Public Service of Canada:**  
Isabelle Roy and Simon Ferrand, counsel

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Decided on the basis of written submissions,  
filed March 8 and 21, April 5 and 10, June 17, and July 15, 2019.

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## REASONS FOR DECISION

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### I. Request before the Board

[1] The decision concerns two requests before the Board under section 43 of the *Federal Public Sector Labour Relations Act* (“the Act”).

[2] The Association of Canadian Financial Officers (ACFO) requests a review under section 43 and 70 to amend a decision of the former Public Service Labour Relations Board in *Association of Public Service Financial Administrators v. Treasury Board*, 2004 PSSRB 61. ACFO has requested an amendment to the description of the bargaining unit to include all employees of the employer in the Comptrollership Group as defined in Part I of the Canada Gazette of March 9, 2019 and confirm ACFO’s certification as bargaining agent. In the alternative, ACFO applied for certification of the Comptrollership Occupational Group.

[3] The Treasury Board requested that the Board proceed under section 43 to “revoke the Financial Management (FI) bargaining unit certificate issued to Association of Canadian Financial Officers (ACFO) and to create a new bargaining unit that is co-extensive with the new Comptrollership (CT) occupational group”.

[4] As parties that may be affected by these proceedings, the Board provided a copy of both applications to the Professional Institute of Public Service of Canada (PIPSC) and to Public Service Alliance of Canada (PSAC). The PIPSC submitted to the Board that it did not object to the ACFO application or the employer’s application; PSAC did not provide a response to the ACFO application but submitted that it had no objection to the employer’s application.

[5] All interested parties were invited to participate in a teleconference which took place on June 17, 2019, to discuss the manner in which the Board would proceed with the two applications before it. The employer and ACFO were both in agreement that this matter proceed as a review of the description of the Financial Management group to reflect the changes to the Financial Management Group name and definition. In so doing, the Board reviewed the structure of the bargaining unit, pursuant to s.70 of the *Act*.

## II. Summary of the submissions

[6] In 2015, the employer created a new Comptrollership Occupational Group. The employer and ACFO have both submitted that the Comptrollership occupational group comprises positions that are primarily engaged in financial management, internal audits and external audits. The Comptrollership Occupational group was formed by drawing from three existing communities of employees in the core public administration:

- All of the Financial Management (FI) positions in the FI group, currently represented by the Association of Canadian Financial Officers (ACFO) (approximately 5000 positions). These positions make up Treasury Board's new Financial Management (CT-FIN) sub-group classification;
- Audit positions in the Audit, Commerce and Purchasing Group, currently represented by the Professional Institute of the Public Service of Canada (PIPSC) (approximately 125 positions). These positions make up Treasury Board's new External Audit (CT-EAV) classification; and
- Internal Audit positions in the Program and Administrative Services group currently represented by the Public Service Alliance of Canada (PSAC) (approximately 400 positions). These positions make up Treasury Board's new Internal Audit (CT-IAU) classification.

[7] The new definition for the Comptrollership Occupational Group and sub-groups was published in Part I of the *Canada Gazette* on March 9, 2019. As a result, all of the employees within the Financial Management Occupational Group would be classified by the employer as being part of the Comptrollership Occupational Group. Further, the Comptroller Occupational Group is also composed of some employees who were formerly part of the Audit, Commerce and Purchasing Group or formerly part of the Program and Administrative Services Group.

[8] Accordingly, the employer published the revised definitions for the Audit, Commerce and Purchasing Occupational Group and the Program and Administrative Services Occupational Group, in Part I of the *Canada Gazette* on March 9, 2019, which has the effect of excluding these persons whose functions now reside in the

Comptrollership Group from the definitions of the Program and Administrative Group or the Audit, Commerce and Purchasing Group.

[9] To reflect these changes, in addition to the within application, the Treasury Board had filed an application to amend the Board decisions pertaining to the bargaining unit descriptions of the Audit, Commerce and Purchasing Group (Board File # 525-02-40352) and the Program Administration Group (Board File # 525-02-40350).

[10] The employer stated that the employees in the Comptrollership Occupational Group are not changing jobs, but only their group. For that reason, the employer requested that all current managerial or confidential exclusions continue to apply to employees in the new CT bargaining unit. The employer has confirmed that the position numbers related to these excluded positions will remain the same after the proposed changes to the bargaining units are implemented. The ACFO has consented to the continuation of the exclusion of these positions.

[11] As a result of these changes, the Treasury Board and ACFO have asked the Board to amend the description of the FI Group bargaining unit. According to the ACFO's submissions, in doing so the group of employees that the applicant is seeking to represent would constitute a unit appropriate for collective bargaining, in accordance with the provisions of the *Act*. Furthermore, in accordance with s. 70(2) of the *Act*, the proposed bargaining unit is co-extensive with the occupational groups and sub-groups established by the employer and would permit the satisfactory representation of the employees in the proposed bargaining unit.

[12] Both the PSAC and the PIPSC have indicated they will not be seeking to represent the employees within the Comptrollership Group.

### **III. Reasons**

[13] Section 43 of the *Act* provides that the Board may review, rescind, or amend any of its orders or decisions.

[14] In any review of bargaining unit structure, the Board must have regard to the employer's classification of persons and positions, as set out in section 70 of the *Act*. Section 70(2) requires that bargaining units be co-extensive with the applicant's occupational groups unless defining a unit in this way would not permit the

satisfactory representation of employees. In such a case, the unit would not be appropriate for collective bargaining.

[15] As set out above, the new Comptrollership Occupational Group has been structured so as to consist of three sub-groups. By far, the largest sub-group of employees within the Comptrollership Occupational Group are the employees from the Financial Management Group, for which ACFO is the certified bargaining agent; this sub-group alone accounts for approximately 5000 employees.

[16] The other two smaller groups have been carved out of existing occupational groups: approximately 125 employees from the Program and Administrative Occupational Group and 400 from the Audit, Commerce and Purchasing Group. In each case, the employees that have been removed from these groups have been employees who carry out audit functions. The Board has formally recognized the resulting changes to these two occupational groups in its decisions in: 2019 FPSLREB 91 and 2019 FPSLREB 93.

[17] Thus, under the new structure, the Financial Management Occupational Group is classified as a sub-group of the Comptrollership Occupational Group. The Financial Management (CT-FIN) sub-group definition is substantially similar to the Financial Management Occupational Group definition, with one exception: the CT-FIN definition does not include an internal financial audit function.

[18] The other two subgroups each perform an audit function. As submitted by ACFO, the Board finds they share a strong community of interest with the Financial Management Occupational Group. There is no evidence, and there are no allegations, before the Board that a bargaining unit composed of the three sub-groups: Financial Management, Internal Audit and External Audit, would not permit the satisfactory representation of the employees to be included in the bargaining unit. The Board therefore finds that it constitutes a unit appropriate for collective bargaining. The amendment of the name and the definition of the Financial Management Occupational Group to align with the Comptrollership Occupational group also meets the requirements of s.70 of the *Act*. Accordingly, the application to amend the Board's decision is granted.

[19] For all of the above reasons, the Board makes the following order:

*(The Order appears on the next page)*

**IV. Order**

[20] The description in the certification of the Association of Canadian Financial Officers as bargaining agent for the Financial Management Group bargaining unit, as set out in 2004 PSLRB 61, be modified to read as follows:

*All employees of the Employer in the Comptrollership Group as defined in Part I of the Canada Gazette of March 9, 2019.*

*Tous les fonctionnaires de l'employeur compris dans le groupe Fonction de contrôleur, tel que défini dans la Partie I de la Gazette du Canada du 9 mars 2019.*

[21] A new certificate will be issued.

[22] All managerial and confidential exclusions related to the bargaining group as defined in 2004 PSLRB 61 will continue to apply to the bargaining group as amended by this decision.

September 27, 2019.

**Margaret T.A. Shannon,  
a panel of the Federal Public Sector  
Labour Relations and Employment Board**