

Canada's Collaborative Audit on Climate Change

Commissioner of the Environment and Sustainable Development (CESD) – Canada

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Presentation Outline



- International Cooperative Environmental Audits
- Past collaborative audits between OAG Canada and provinces
- Canada's Collaborative Audit on Climate Change (2017)
- Lessons Learned for Canada's Collaborative Audit on Climate Change
- Conclusions



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International Cooperative Environmental Audits

- Surveys indicate 2/3 SAIs are conducting cooperative audits
- Many examples:
 - Forestry – Indonesia/ Malaysia
 - Fishing in the Barents Sea – Russia and Norway
 - Arctic Council – 7 countries
 - Lake Chad – Cameroon, Chad, Niger, and Nigeria

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International Cooperative Environmental Audits

- *Coordinated International Audit on Climate Change: Key Implications for Governments and Their Auditors (2010)*
 - 14 countries
 - First of its kind for WGEA
 - Three pillars:
 - establishing a **shared vision**,
 - securing **commitments** to achieve this vision, and
 - encouraging and taking **action** in line with the commitments



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Past collaborative audits between OAG Canada and provinces

Year	Report	Participating provincial audit office(s)
2004	Salmon Stocks, Habitat, and Aquaculture	NB & BC
2006	BC Treaty Process	BC
2009	Electronic Health Records	BC, AB, SK, ON, NS, PEI
2012	Offshore Petroleum Boards	NS & NL/L
2014	Environmental Monitoring of Oil Sands	AB

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Canada's Collaborative Audit on Climate Change (2017)

- 10 provinces, 3 territories, and the federal government
- Overall Objective:
 - determine the extent to which federal, provincial, and territorial governments in Canada are meeting commitments to reduce greenhouse gas (GHG) emissions and to adapt to climate change



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Why Climate Change?

- Key issue in Canada and in each of our jurisdictions
 - heat waves, flooding, invasive species, melting permafrost, rising ocean levels and temperatures, erosion of the coasts, and extreme weather events
- Patchwork of climate change policies across Canada
 - carbon pricing, cap-and-trade mechanisms, coal phase-out, carbon capture and storage, support for clean energy technologies, among others



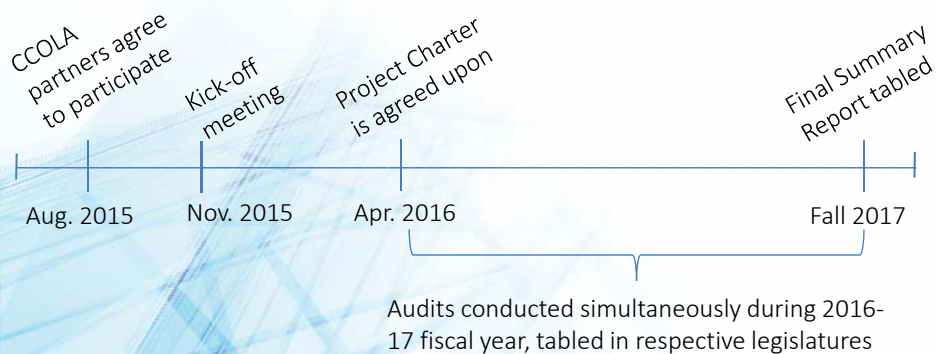
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Tentative Timeline of Canada's Collaborative Audit on Climate Change



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Figure 1: Collaborative Audit Minimum Questions

Minimum questions – Mitigation

An example audit objective for the minimum mitigation questions could be: *To determine if the government is making progress toward commitments to reduce greenhouse gas (GHG) emissions.*

1. What targets related to mitigation of GHG emissions has the government adopted?
2. Do documented strategies or plans exist to meet these commitments? (Y/N)
3. Is the government on track to meet intended targets? Which ones have been met and which ones have not been met? Does the government have an adequate process to monitor progress?
4. Are there regular reports to the public or to other stakeholders? (Y/N) What elements are being reported on? Is the reporting regular and timely?
5. What policy instruments, actions, or initiatives are expected to result in significant GHG emissions reductions?

Minimum questions – Adaptation

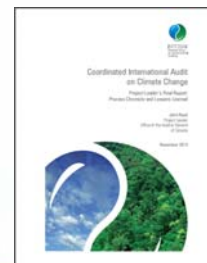
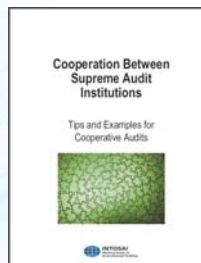
An example audit objective for the minimum adaptation questions could be: *To determine whether the government has taken appropriate measures to adapt to climate change risks.*

1. Has the government developed a policy/plan/strategy on adaptation? (Y/N)
2. Has the government produced a comprehensive national/provincial/territorial specific risk assessment? (Y/N)
3. Has the government implemented its actions as outlined in its policy/plan/strategy? Does the government know whether it is on track to implement its policy/plan/strategy?



Lessons Learned from the *Coordinated International Audit on Climate Change*

- *Cooperation Between Supreme Audit Institutions: Tips and Examples for Cooperative Audits* (2007)
- *Coordinated International Audit on Climate Change: Project Leader's Final Report: Process Chronicle and Lessons Learned* (2010)
 - Communication
 - Knowledge Building
 - Flexibility



Lessons Learned for Canada's Collaborative Audit on Climate Change

1. Commitment and buy in at the highest level (AG)
2. Usually an MOU or formal agreement is developed and signed
3. Start early – 1-2 years in advance of a planned tabling date is common
4. Reserve more time and resources than you think you will need
5. Coordinate on scope

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Lessons Learned for Canada's Collaborative Audit on Climate Change

6. Communicate regularly
7. Consult with Legal Counsel
8. Conduct the work as simultaneously as possible
9. Choose type of reporting that best fits your purpose.
The more entities involved, the more a joint report makes sense.
10. Table as close together as possible, so as to increase impact.

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Conclusions

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- Cooperative audits are important
 - Highly interdependent and interconnected world
 - Environmental issues do not respect geographical borders or jurisdictions
- But challenging
 - Timelines, methods and legislation is different among countries and provinces
 - ...and are being successfully undertaken and adding value



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