



AUDITOR GENERAL OF CANADA AND THE COMMISSIONER OF THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT

CONTRIBUTIONS TO A SUSTAINABLE FUTURE

Model Institutions for a Sustainable Future:
A comparative constitutional law perspective

Budapest, Hungary, 24th - 26th April 2014

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Presentation Outline

- Background on the Auditor General (AG) of Canada and the Commissioner of the Environment and Sustainable Development (CESD)
- Examples of recent work related to sustainable development, children and future generations
- Engaging the public and civil society through the CESD's Environmental Petitions Process
- International Working Group on Environmental Auditing
 - Promoting international cooperation and the use of environmental and sustainable development auditing



Auditor General of Canada

- Independent Officer of Parliament (10 year term)
 - Established in 1878; powers and responsibilities are set forth in the *Auditor General Act*.
- Reports directly to Canada's Parliament; audits federal government departments and agencies
- Produces two annual reports
 - Contain observations and recommendations
 - Fact-based, objective
 - Reports are public and well covered by the media
 - Report on management and implementation of policy, not merits of policy (we are policy neutral/not policy advocates)
- Also the auditor for Canada's territorial governments: Nunavut, the Yukon, and the Northwest Territories



Commissioner of the Environment and Sustainable Development

- CESD established under the *Auditor General Act*
 - Position created in 1995
 - Appointed by the Auditor General of Canada (7 year term)
 - Audits the performance of federal government programs related to the environment and SD; monitors implementation of Canada's Federal Sustainable Development Strategy (FSDS) and departmental SDSs
 - manages environmental petitions process
- Like the Auditor General, the CESD also reports directly to Canada's Parliament

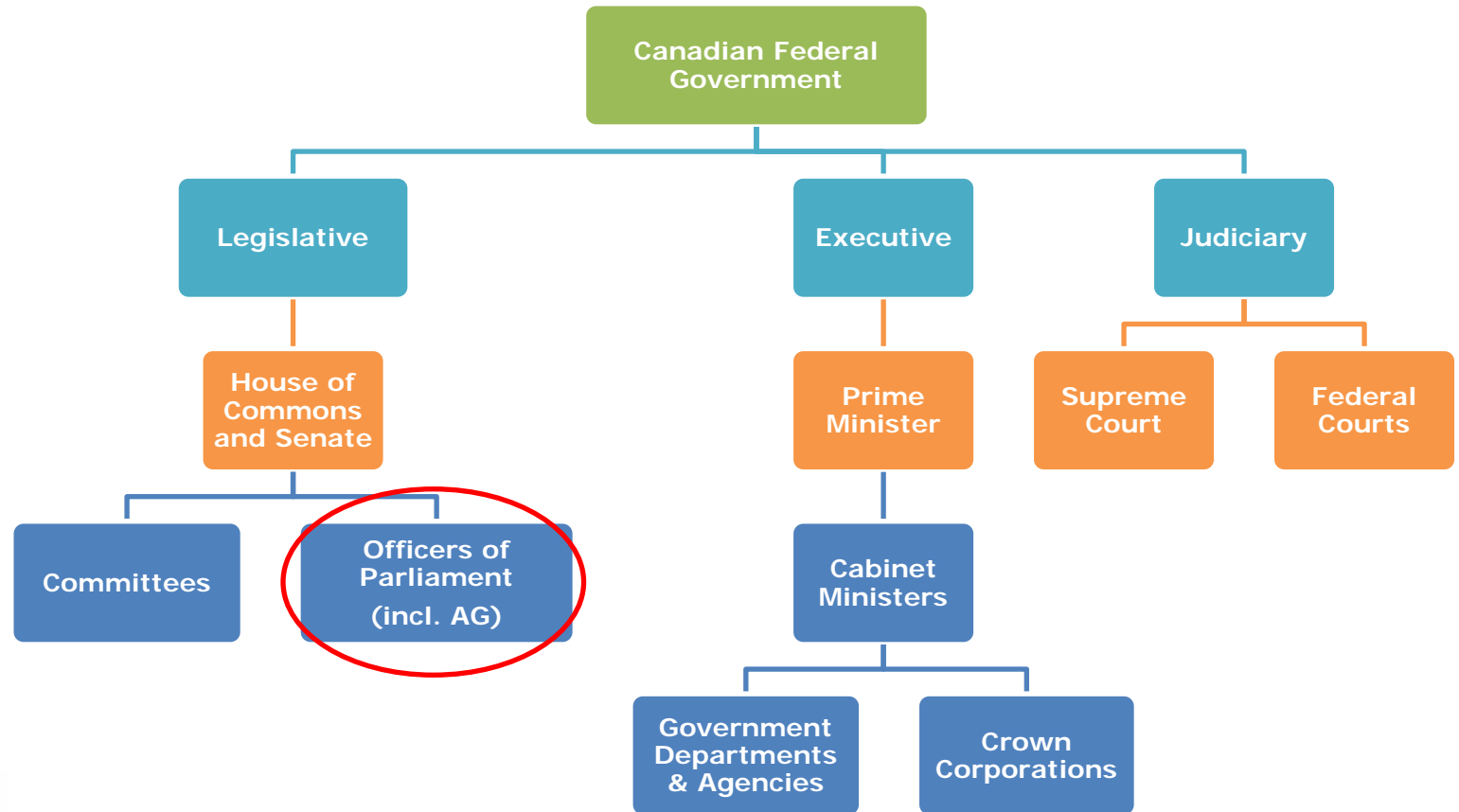


AG Act and Sustainable Development

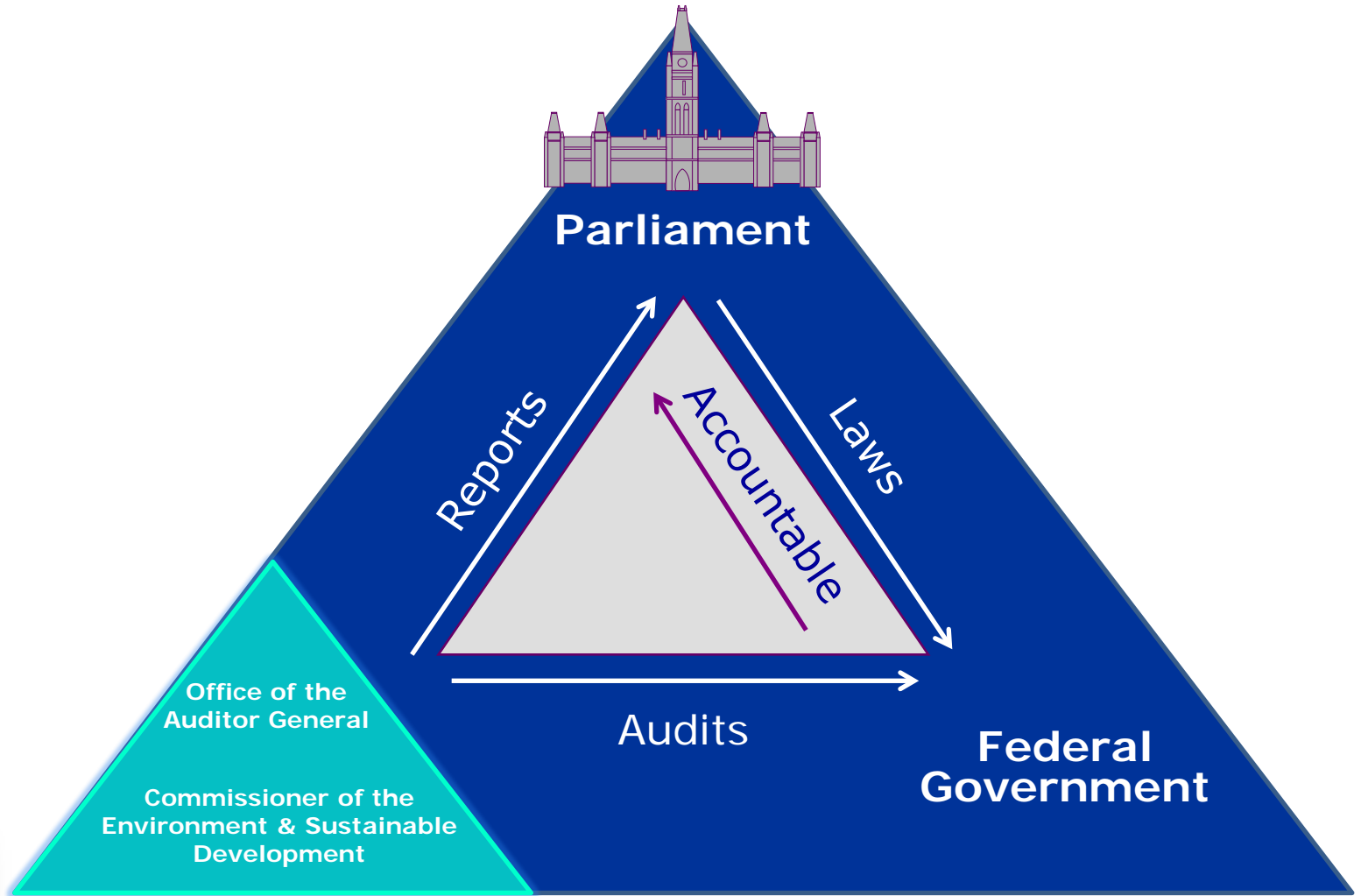
- SD Defined as a “continually evolving concept based on the integration of social, economic and environmental concerns, and which may be achieved by, among other things,
 - (a) the integration of the environment and the economy;
 - (b) protecting the health of Canadians;
 - (c) protecting ecosystems;
 - (d) meeting international obligations;
 - (e) promoting equity;
 - (f) an integrated approach to planning and making decisions that takes into account the environmental and natural resource costs of different economic options and the economic costs of different environmental and natural resource options;
 - (g) preventing pollution; and
 - (h) respect for nature and the needs of future generations.(Section 21.1)



Position within Canada's Federal Government



Relationship to Federal Machinery



Recent AG Reports (related to sustainable development, children and future generations)

- Long-Term Fiscal Sustainability - the Canadian government's capacity to finance its activities and debt obligations in the future without imposing an unfair burden on future generations.
- Federal programs and services for First Nations on reserves related to education, drinking water quality, housing, child and family services and land claim agreements.
- Delivery of official development assistance (foreign aid) supporting poverty reduction.
- Promotion of diabetes prevention and control
 - From 1999 to 2009, the prevalence of diabetes among Canadians increased by 70 percent, and the disease is increasingly affecting people at younger ages.



Recent AG Reports (related to sustainable development, children and future generations)

- Territorial government audits (Nunavut, Northwest Territories, Yukon)
 - Child and Family Services
 - Education
 - Safety of Schools and Childcare Facilities in Nunavut
 - Sustaining Development in the Northwest Territories



Recent CESD Reports (related to sustainable development, children and future generations)

- Preparing and responding to oil spills from ships and managing offshore oil and gas activities – is Canada ready for a major oil spill?
- Financial assurances for environmental risks and liabilities
 - Ensuring taxpayers do not bear environmental cleanup and reclamation costs related to natural resource development (e.g., mining and nuclear energy) and incidents such as oil spills (polluter pays principle).
- Meeting the Goals of the International Convention on Biological Diversity – how is Canada responding to the 2020 Aichi Targets?



Recent CESD Reports (related to sustainable development, children and future generations)

- Management of toxic substances – how well is the federal government managing the environmental and human health risks (including to children) of toxic substances such as lead, mercury and phthalates?
- Cumulative effects of the oil sands – how well has the federal government considered cumulative environmental effects as part of environmental assessments of major oil sands projects in northern Alberta, Canada?
- Environmental science - how well is Environment Canada communicating science to decision makers?



Recent CESD Reports (related to sustainable development, children and future generations)

- Review of the draft 2013-2016 Federal SDS
 - The draft Strategy is primarily focused on environmental sustainability.
 - There is opportunity to further integrate the social and economic dimensions of sustainable development.
- Studies
 - Federal support to the fossil fuel sector
 - Environmental monitoring programs
 - Sustainable fisheries
 - Managing for sustainable development



Environmental Petitions Process: Engaging Canadians and Civil Society

- The environmental petitions process enables individual Canadians to directly ask federal ministers questions about specific environmental and sustainable development issues that involve federal jurisdiction.
- Federal minister(s) must respond to petitioner within 120 days.
- Currently, 26 departments and agencies are subject to the process.
- The Commissioner reports annually to Parliament on the number of petitions, their subject matter and their status.



Environmental Petitions Process

- Since the process was created in 1995, the office has received more than 400 petitions.
- Topics raised are used to inform our audit planning.
- The petitions and responses are available through an on-line Petitions Catalogue on the OAG/CESD website.
- The CESD promotes the petitions process (and audit reports) through the CESD's annual reports, media releases and opinion editorials, presentations at public outreach events, and social media (YouTube, Twitter).



Examples of Topics Raised in Environmental Petitions

- Potential environmental and health risks related to the production of genetically engineered salmon eggs.
- Federal research on endocrine disrupting hormones.
- Management of potentially toxic and carcinogenic substances in cosmetics.
- Long term management and monitoring of contaminated sites.
- Applying the precautionary principle environmental in relation to international commitments in the areas of biological diversity, climate change, and fish management.



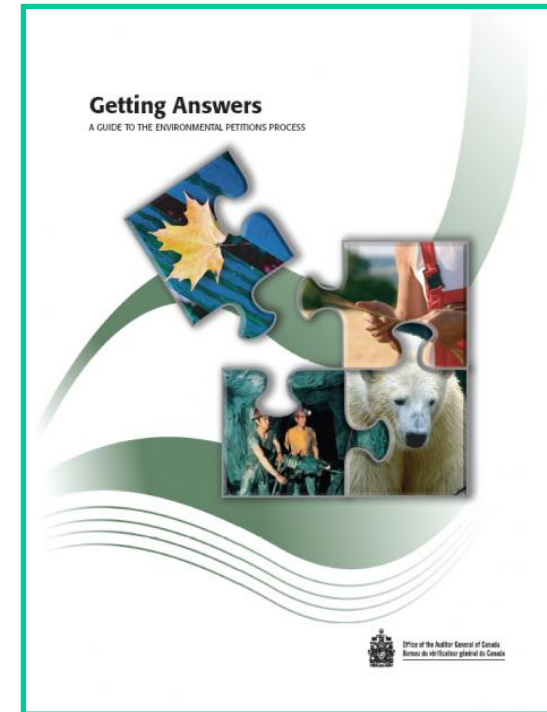
Want to learn more about the Environmental Petitions Process?

Getting Answers—A Guide to the Environmental Petitions Process

- *Plus a YouTube video*

Both available on our website

<http://www.oag-bvg.gc.ca>



Collaborative Efforts

- International Organization for Supreme Audit Institution (INTOSAI) and the Working Group on Environmental Auditing
 - INTOSAI - operates as an umbrella organisation for the external public sector audit community.
 - Includes 190 countries.
 - The INTOSAI Working Group on Environmental Auditing (WGEA) is the largest working group of INTOSAI, with 72 members.



Working Group on Environmental Auditing

- Aim is to encourage the use of audit mandates and methods in the fields of environmental protection and sustainable development through knowledge sharing, capacity development, and cooperation.
 - **Goal 1:** Up-date existing and develop new audit guidance materials and conduct research studies on emerging topics in environmental auditing.
 - **Goal 2:** Facilitate concurrent, joint, and coordinated audits.
 - **Goal 3:** Enhance information dissemination, exchange, and training.
 - **Goal 4:** Increase cooperation between the WGEA, international organizations and other INTOSAI bodies.



WGEA Publications

- **Guidance:**
 - Auditing Biodiversity
 - Auditing Water issues
 - Auditing Forests
 - Auditing Mining
 - Auditing Sustainable Energy
 - Auditing Sustainable Fisheries
 - Auditing the Government Response to Climate Change
- **Studies:**
 - Natural Resource Accounting
 - Auditing the Implementation of Multilateral Environmental Agreements: A primer for auditors
 - Sustainability Reporting: Concepts, Frameworks and the Role of Supreme Audit Institutions



WGEA Cooperative Audits

- Enforcement of EU waste shipment regulations
 - Netherlands, Bulgaria, Hungary, Norway, Poland, Greece, Ireland and Slovenia
- Illegal Fishing in the Barents Sea
 - Norway and Russia
- Environmental monitoring and fisheries management in the Baltic Sea
 - Denmark, Estonia, Finland, Germany, Latvia, Lithuania, Poland, Russia, and Sweden
- Forestry Management
 - Indonesia and Malaysia
- Global Climate Change – 14 countries
- Lake Chad – 4 African countries
- More information:
 - <http://www.environmental-auditing.org/>



Factors to Consider for a “Model Institution”

- Be independent, objective and non-partisan
 - Important for credibility
- Provide relevant and reliable information and advice
- Produce easy to read reports
- Build and maintain relationships
- Develop and maintain a skilled, motivated and diverse workforce
- Operate a financially well-managed and accountable organization
- Go beyond just the environment - consider the social, economic and environmental aspects of sustainable development and future generations.



Thank you/Merci !

Web: www.OAG-BVG.GC.CA

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YouTube:

<http://www.youtube.com/user/OAGBVG/videos>

