

An Overview of the Office of the Auditor General of Canada and of the Commissioner of the Environment and Sustainable Development

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Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

An office of legislative auditors

- The Office of the Auditor General of Canada (OAG) serves Parliament by providing it with objective, fact-based information and advice on government programs and activities, gathered through audits
- In accordance with our Act the OAG has presented reports up to 4 times per year to Parliament. The CESD usually presents reports twice a year.
- Parliamentarians use OAG and CESD reports to oversee government activities and hold the federal government accountable for its handling of public funds.



Our mandate—the legislative framework

The Auditor General's authority comes from Parliament.

Various statutes outline our powers and responsibilities:

- the *Auditor General Act*;
- the *Financial Administration Act*;
- the *Federal Sustainable Development Act*; and
- several other statutes.

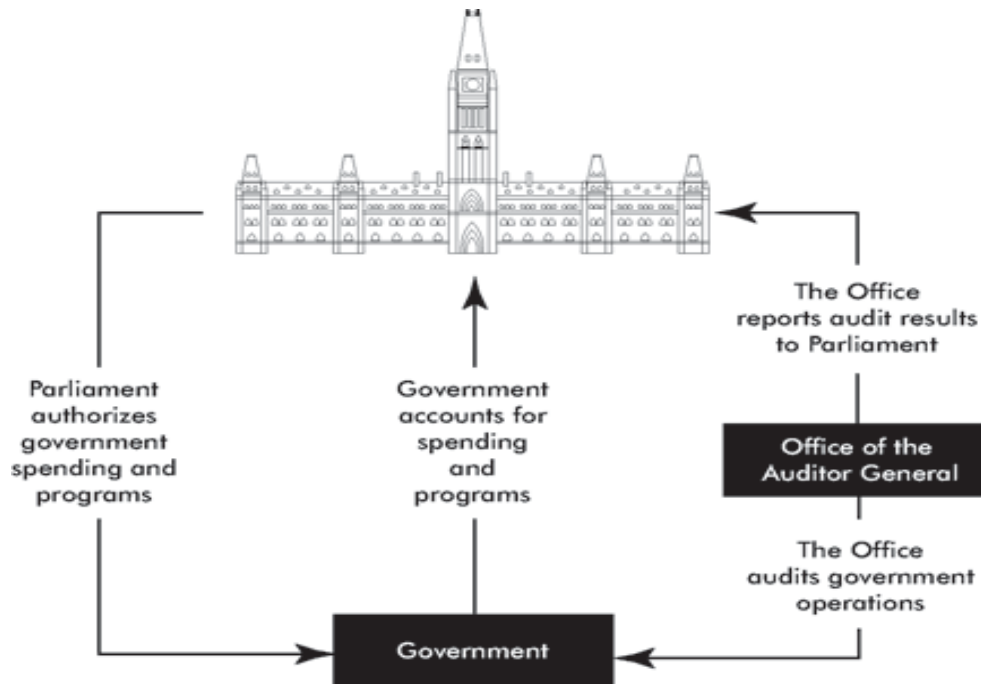


Commissioner of the Environment and Sustainable Development (CESD)

- Established via 1995 amendments to the *Auditor General Act*.
 - Appointed by Auditor General of Canada
 - Audits the results of federal programs related to the environment and sustainable development (E&SD)
 - Audits the implementation of the Federal Sustainable Development Strategy (FSDS) and departmental sustainable development strategies (SDS)
 - Manages the environmental petitions process
 - The appointment process for a permanent CESD began on 23 October



Our mandate—where we fit in



Budget and staff

- Main Estimates of \$87.9 million (\$78.1 million voted / \$9.8 million statutory) for the 2020–21 fiscal year
- 585 full-time equivalents
 - OAG employees include accountants, engineers, lawyers, information technology professionals, environmental specialists, and economists.
- Four regional offices located in Vancouver, Edmonton, Montreal, and Halifax



Safeguards to independence

The Auditor General

- is appointed for 10 years and can be removed only for cause by the Governor in Council on address of the Senate and House of Commons;
- chooses what, when, and how to audit;
- has access to any government information required to do the job;
- has the freedom to appoint her own staff; and
- submits reports directly to Parliament.



Activities

- Financial audits
- Special examinations of Crown corporations
- Performance audits
- Review of the government's sustainable development strategies including the Federal Sustainable Development Strategy, and
- Environmental petitions process



Financial audits

These audits indicate whether financial information is presented fairly against standards. They include

- annual audits of summary financial statements of the Government of Canada (included in the Public Accounts of Canada) and the three territories; and
- annual audits of Crown corporations and other entities (federal and territorial).



Special examinations

- These products represent a type of performance audit.
- At least once every 10 years for each parent Crown Corporation.
- The reports go to the boards of directors.
- Boards of directors are required to submit special examination reports to the appropriate Minister and President of Treasury Board within 30 days of receipt, and to make those reports available to the public within 60 days of receipt.
- In the reports that we present to Parliament, we now include copies of the full special examination reports issued to Crown corporations.



Performance audits

In these audits, the OAG

- assesses whether government programs are being managed with due regard to economy, efficiency, and the environment, and have measures in place to determine effectiveness;
- examines management practices, controls, and reporting systems, and compares them to the government's own policies and best practices; and
- may comment on policy implementation, but not on policy itself.

These include audits presented by both the Auditor General and the Commissioner of the Environment and Sustainable Development to Parliament and to the territorial legislatures.



How we select our performance audits

We select audit topics on the basis of

- internal and external risks that departments and agencies and the whole of government face;
- significance – defined as the impact on Canadians' health, the economy and the environment;
- interest to parliamentarians;
- input provided through engagement with stakeholders; and
- available resources.



Review of Sustainable Development Strategies

Federal Sustainable Development Strategy

- Can the targets and goals be assessed?
- How well are federal departments and agencies meeting targets and goals?
- Report to Parliament on the fairness of the information in the progress report.

Departmental sustainable development strategies

- Assess implementation and progress.
- As of December 2020 almost 100 federal organizations are included.

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Review and Comments on the Draft 2019–2022 Federal Sustainable Development Strategy

Under the *Federal Sustainable Development Act*, the Minister of Environment and Climate Change is required to prepare within every 3-year period a Federal Sustainable Development Strategy based on the precautionary principle. The Act states that the strategy "shall set out federal sustainable development goals and targets and an implementation strategy for meeting each target and identify the minister responsible for meeting each target."

13 GOALS	29 TARGETS
+200 ACTION PLANS	SUPPORTING THE 2030 AGENDA

ASSESS • MONITORS • REPORTS • CESD



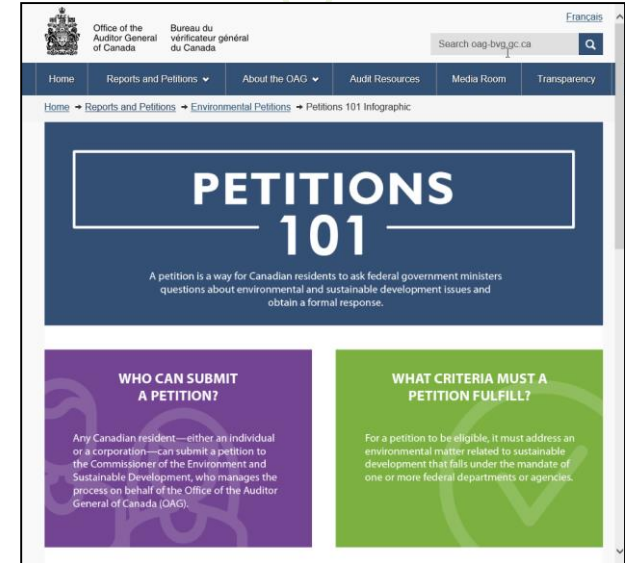
Environmental Petitions . . . A Voice for Canadians

The environmental petitions process is a way for Canadian residents to bring their concerns about environmental and sustainable development issues to the attention of the federal government and obtain a formal response from a minister.

As of December 2020 almost 100 federal organizations are included.

For more information, visit:

www.oag-bvg.gc.ca



Priorities of the AG and CESD

- **AG:** priority is responding to recent requests from Parliament (Investing in Canada Plan, Government's response to the COVID-19 Pandemic) and integrating Sustainable Development Goals (SDGs) in all of our work.
- **CESD** priorities:
 1. Supporting Parliament and its committee
 2. 2030 Agenda—Sustainable Development Goals
 - Work with auditors in other countries to assess
 - preparedness (2018)
 - implementation (2021)
 3. Climate change
 - Past work focused on mitigation; adaptation (2014, 2017).
 - Future work will consider finance, and emerging adaptation and mitigation initiatives (2022).



Recent and Upcoming Work of the CESD

- Fall 2020 (tabled 27 October 2020)
 - Follow-up Audit on the Transportation of Dangerous Goods
 - Departmental Progress in Implementing Sustainable Development Strategies—Safe and Healthy Communities
 - Environmental Petitions Annual Report
- Spring/Summer 2021
 - Natural Health Products
 - 2030 Agenda for Sustainable Development
- Fall 2021
 - Water Basins
 - Emissions Reduction Fund
 - Environmental Petitions Annual Report
 - Departmental Progress in Implementing Sustainable Development Strategies



Quality assurance

We ensure the quality of our audits through

- rigorous application of auditing standards;
- highly qualified professional staff;
- a quality management system that includes a code of values and ethics, the guidance of experts, and external and internal reviews; and
- external advisors.



External oversight

- The Standing Committee on Public Accounts holds hearings on the OAG's Departmental Plan and Departmental Results Report.
- An external auditor appointed by Treasury Board audits the OAG's financial statements every year. The auditor's report is tabled in the House of Commons.
- OAG Audit Committee (all voting members are external including the Chair).
- The OAG is subject to external reviews by provincial accounting bodies.
- International peer reviews.



All our reports are available on our website:

oag-bvg.gc.ca

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Thank you !



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