



A Sustainable Development Strategy for the Office of the Auditor General of Canada—2014–16

October 2013



**Office of the Auditor General of Canada
Bureau du vérificateur général du Canada**

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Message from the Auditor General

I am pleased to present my Office's fifth sustainable development strategy, for the years 2014–16.

Our main contribution to sustainable development is the influence of our audit work on federal departments and agencies and on Crown corporations. Accordingly, our strategy for the next three years will continue to focus on advancing the integration of sustainable development considerations into our core business of planning and conducting audits.

In particular, we will deepen our understanding and reporting with regard to the social and economic aspects of sustainable development while continuing to give attention to environmental protection. The strategy will also improve the greening of our own operations.

The 2014–16 strategy builds on previous work and is the outcome of broad consultation within the Office of the Auditor General. We reviewed our past performance and considered how we might improve all that we do in the interests of sustainable development. Appendix C summarizes our goals and commitments under the new strategy.



Michael Ferguson, CPA, CA
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Auditor General of Canada

Introduction

Role of the Office of the Auditor General

1. The Auditor General of Canada is an Officer of Parliament, with duties set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council.
2. The Office of the Auditor General’s main legislative auditing duties involve
 - financial audits,
 - performance audits,
 - special examinations of Crown corporations,
 - sustainable development monitoring, and
 - environmental petitions.
3. Under section 7(2)(f) of the *Auditor General Act*, the Auditor General must call to the attention of the House of Commons any significant cases in which he has observed that money has been spent without due regard to the environmental effects of those expenditures in the context of sustainable development.
4. Under section 15.1(2) of the Act, the Commissioner of the Environment and Sustainable Development assists the Auditor General in performing duties related to the environment and sustainable development.
5. In addition, under section 9(4) of the *Federal Sustainable Development Act*, the Minister of the Environment is required to submit the government’s draft Federal Sustainable Development Strategy to the Commissioner for review and comment. The Act requires a federal strategy to be prepared every three years.
6. According to the *Auditor General Act*, the Commissioner must also
 - **provide sustainable development monitoring and reporting** on the progress of the federal government toward sustainable development, and with respect to implementing its strategy; monitor departmental initiatives for meeting the objectives and targets set out in the Federal Sustainable Development Strategy and in departments’ strategies; and
 - **record and process petitions** from Canadian residents about any environmental matter involving sustainable development that is the responsibility of a federal department or agency, and monitor

departmental responses to petitions and report to Parliament annually on these responses.

7. The Office’s planned spending for the 2013–14 fiscal year totals \$98.3 million. Planned human resources for 2013–14 are 590 full-time equivalents (about 600 employees). More information about the Office can be found in its 2013–14 Report on Plans and Priorities and in its annual Performance Report.

Definition of sustainable development

8. The *Auditor General Act* defines sustainable development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” This definition is taken from the 1987 Report of the World Commission on Environment and Development, *Our Common Future* (often referred to as the Brundtland Report).

9. Section 21.1 of the Act recognizes that sustainable development is a continually evolving concept based on the integration of social, economic, and environmental concerns, and that it may be achieved by, among other things,

- integrating the environment and the economy,
- protecting the health of Canadians,
- protecting ecosystems,
- meeting international obligations,
- promoting equity,
- 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—an integrated approach,
- preventing pollution, and
- respecting nature and the needs of future generations.

10. While opinions and definitions may vary, a broad consensus is that sustainable development involves integrating environmental, economic, and social considerations into public policies and programs, and into plans for their long-term implementation.

Previous Sustainable Development Strategies

11. The Office of the Auditor General is not required to prepare and issue a sustainable development strategy, but it has voluntarily done so since 1997. Since 2003, the strategy has focused on integrating environmental considerations into the Office’s audit selection and planning decisions. In particular, the 2003–06 strategy called for efforts in five general areas:

- reinforcing due regard to the environmental effects of expenditures through our audit work,
- applying a more structured approach to considering environmental risks in our audit planning,
- promoting better sustainable development strategies by departments,
- promoting awareness of our role and work, and
- promoting implementation of the federal government’s international commitments.

12. The Office achieved results in these areas in 2003–06. The following strategy, for 2007–09, also focused on these areas and contained 14 specific commitments, most of which the Office met (see Appendix A). The Office has continued to follow that strategy since 2009. The 2014–16 strategy takes further steps in the same direction.

Our 2014–16 Strategy

13. The guiding vision of our strategy is to improve the governance and management of sustainable development in the entities we audit and within our own Office. We can further sustainable development in two ways:

- first and most importantly, by continuing to integrate sustainable development considerations into decisions on our audit selection and planning; and
- second, by continuously integrating sustainable development considerations into our day-to-day operations, including decisions on procurement, travel, and accommodations.

Objective and goals

14. The objective of the Office’s 2014–16 strategy is to advance the consideration and integration of sustainable development in all we do. We can achieve this by giving due regard to sustainable development in all the key decisions we make when planning and conducting audits, and when carrying out administrative operations.

Advancing sustainability in our audit practice

15. The strategy sets two goals:
- to ensure that the Office diligently considers, in its audit work, the risks that federal government programs and activities might pose to sustainable development; and
 - to promote sustainable development within the Office and minimize the environmental footprint of the Office's own operations.

16. Our long-term plan has been to integrate sustainable development considerations into all of the Office's audit work. In continuing that plan over the next three years, we will broaden and deepen our work on sustainable development governance and management.

Applying sustainability to performance audit planning

Commitment 1: Prepare a strategic audit plan for sustainable development auditing.

17. The most important time for us to consider and integrate sustainable development matters into our audits is while strategic audit plans are being formulated. Another crucial period is when individual audits are planned and approved.

18. It is standard practice within the Office to develop risk-based strategic audit plans (previously called one-pass plans). These plans are the basis for the initial approval of performance audit products over a three-year period.

19. Past plans led to many audits that were related to sustainable development, including environmental protection. Over the past three years, the **sustainable development audit reports** provided a total of 75 specific recommendations for improving governance and management related to sustainable development, and nearly all of them were accepted by management (see Appendix B). Most of these recommendations resulted from audits performed by the Commissioner of the Environment and Sustainable Development (CESD).

20. The Office is committed to continuous improvement of strategic audit planning that gives due consideration to sustainable development, including environmental protection. In developing a

Sustainable development audit reports—
Reports related to sustainable development as listed in Appendix B are posted on the website of the Office of the Auditor General (www.oag-bvg.gc.ca) under Reports and Publications > Reports to Parliament.

new strategic audit plan for sustainable development work for the Office as a whole, we will look at opportunities for

- putting greater emphasis on federal organizations that have core responsibilities for environmental and resource management policy;
- giving more attention to the social and economic aspects of sustainable development, instead of focusing only on the element of environmental protection;
- pursuing opportunities for collaborative approaches with external parties, such as provincial counterparts;
- improving internal coordination;

The Commissioner’s audit team (CESD Group 4) alone accounts for nearly all sustainable development audits within the Office, and these audits have focused on a limited number of federal entities. The number of entities included will be increased if sustainable development risks warrant. When possible and practical, coordination and sharing of audits between CESD Group 4 and other groups within the Office will be arranged (see the section “Sharing leadership responsibility for sustainable development auditing”).

- improving external communications and outreach to increase awareness and understanding of the Office’s mandate and work on sustainable development, and to contribute to the Office’s knowledge of business; and
- continuing to conduct studies, as recommended by our 2007 **Green Ribbon Panel**.

Green Ribbon Panel—In 2007, the Auditor General of Canada asked an independent panel of experts to review the environment and sustainable development audit practice of the Office. While recognizing the Office’s work in this field, the panel made a number of recommendations for strengthening the practice, all of which the Office accepted.

21. Strategic audit planning is the starting place for deepening our understanding and examination of sustainable development. However, advancing our work in sustainable development also requires leadership, up-to-date methodology, guidance, and training.

Scheduling the monitoring of the sustainable development strategies of federal entities

Commitment 2: Establish a schedule for monitoring the sustainable development plans, activities, and results of federal entities.

22. The 27 federal entities subject to the *Federal Sustainable Development Act* are each required to prepare a sustainable development strategy every three years. Other entities may prepare a strategy on a voluntary basis. Section 23(1) of the *Auditor General Act* empowers the Commissioner to make examinations necessary for

monitoring the extent to which departments have contributed to meeting the targets set out in the Federal Sustainable Development Strategy and have met the objectives, and implemented the plans, set out in their own sustainable development strategies.

23. Our strategy calls for implementation of a five-year schedule for monitoring of the 27 entities. This schedule will allow the limited audit resources to be used efficiently and will provide an opportunity to plan collaborative and coordinated work among audit groups.

24. Planned monitoring may also generate audits that focus on a single issue or entity. In addition, the examination of the sustainable development strategies of some departments could be included within a more wide-ranging audit covering other issues.

25. The Office will periodically report to Parliament on the results of its monitoring of departmental sustainable development strategies.

Improving guidance and training

Commitment 3: Establish up-to-date guidance and model of sustainable development as a basis for the Office’s audit planning and examination, and as an aid to the professional development of audit staff.

26. Updated guidance that is based on a contemporary model or framework for sustainable development will help all audit teams better recognize and assess sustainable development risks and establish audit criteria. It will enable teams to more easily identify significant cases in which money has been spent without due regard to the environmental effects of those expenditures in the context of sustainable development.

27. Furthermore, if auditors view federal operations through a common lens, they will have a more complete, consistent vision of sustainable development issues. This is especially needed to identify risks in government programs or activities that are not carried out sustainably and that may result in the waste of natural, human, and financial resources.

Commitment 4: Update or replace our 4th E Practice Guide.

4th E Practice Guide—A guide for audit staff within the Office of the Auditor General of Canada. Economy, efficiency, and effectiveness are the traditional three Es considered in performance auditing. This guide adds a fourth: the environment.

28. The Office issued its **4th E Practice Guide** for internal use in 2006 and last updated it in 2011. Since then, changes to federal laws and programs have altered the governance framework for sustainable development.

29. Our audits have traditionally focused on the environmental component of sustainable development. The 4th E Practice Guide has the same emphasis and does not address social and economic aspects. The Office needs up-to-date guidance and a model of sustainable development that addresses these additional aspects. The model would serve as a basis for auditing and an aid to the professional development of audit staff.

Commitment 5: Continue ensuring that all teams that conduct performance audits and special examinations apply the 4th E Practice Guide.

30. We will continue reporting annually on three main indicators that were developed for our previous sustainable development strategy for measuring progress. These indicators are related to the ongoing internal working relationship between all of our audit teams and the Office's environmental functional specialist team that operates under the Commissioner of the Environment and Sustainable Development. The indicators are

- the percentage of performance audit teams that used the 4th E Practice Guide screening tool and consulted with the Office's environmental specialists to identify and assess environmental risks when they were preparing audit plans (reported as 67 percent against a target of 100 percent for the 2011–12 fiscal year);
- the percentage of performance audit teams that used the 4th E Practice Guide screening tool and consulted with the Office's environmental specialists to determine whether there were any important environmental issues related to the audit they were conducting (reported as 96 percent against a target of 100 percent for the 2011–12 fiscal year); and
- the percentage of audit teams that conducted special examinations that received enhanced support and advice in cases where important environmental risks were identified for a Crown corporation undergoing examination (reported as 100 percent against a target of 100 percent for the 2011–12 fiscal year).

Commitment 6: Review sustainable development training courses for purpose of updating them, integration with other performance audit training, and increasing the number of auditors exposed to sustainable development concepts and practices.

31. Another matter is the professional development and training of auditors. The Office needs to review and update its sustainable development training courses with a view to integrating them with other performance audit training, and increasing the number of auditors exposed to sustainable development concepts in the classroom or on the job. Sustainable development training is especially important for auditors with no previous exposure to the topic, including environmental issues. Auditors need to know the ways in which such issues affect their work, whether they are conducting a performance audit, a financial audit, or a special examination of a Crown corporation.

32. To date, internal sustainable development training for Office staff has been aimed at the audit professional (AP) level and not senior levels (director, principal, and Assistant Auditor General). The Office offers two internal courses for audit staff:

- **Fundamentals course.** Since January 2010, 72 audit professionals have taken this course, and 175 audit professionals (71 percent of the current population) have not. The course is mandatory only for entry-level audit professionals. As of March 2013, 50 financial auditors and 11 performance auditors at the audit professional entry level had not yet taken this course.
- **4th E Integration course.** Since January 2010, 20 audit professionals (plus 1 director and 1 principal) have taken this advanced course, which is mandatory only for professionals at the AP03 performance audit level. As of April 2012, 255 audit professionals (200 financial auditors and 55 performance auditors, making up 92 percent of the population) had not taken it, including 13 persons at the AP03 performance audit level. There are 78 AP03-level financial auditors who have not taken the course, but it is not mandatory for them.

33. The Office's Professional Development Group will review internal policies and guidelines and will address the question of designating training mandatory or non-mandatory. In addition, a revised curriculum (Performance Audit Intermediate) will focus on the risk assessment process and will use sustainable development cases among the examples. The stand-alone courses already in place will continue as part of the curriculum.

34. Finally, the classroom is not the only place in which to gain exposure to sustainable development concepts and achieve professional development in the subject area. Opportunities include short-term internal rotational staff assignments and “joint” audits between the Commissioner’s group and other audit groups within the Office.

Sharing leadership responsibility for sustainable development auditing

35. The Commissioner of the Environment and Sustainable Development has a core leadership role for sustainable development work on behalf of the Auditor General. A specialist team was established in 2007 to assist all audit teams. This team plays a pivotal role in the integration of sustainable development concepts into all audit work. In particular, it is responsible for maintaining and implementing the 4th E Practice Guide and advising audit teams on sustainable development matters.

36. A principal within the Commissioner’s group has functional responsibility for sustainable development work and is also responsible for audits. The principal is supported by one professional at the AP03 level and by students from time to time. The team’s capacity is finite. There is little room to augment the resources of other groups for assessing risks and auditing sustainable systems and practices across all federal entities covered by the Auditor General’s mandate.

37. The Office’s 2007–09 strategy called for the designation of an environment and sustainable development liaison within each audit team. This audit team member completes a standard environmental screening tool (checklist) for each audit, which is used to facilitate liaison. Audit professionals at more senior audit levels across the Office will be expected to use such tools to engage in increased risk diagnosis and dialogue.

38. When planning an audit, teams must weigh and balance many areas of potential audit interest, including sustainable development risks. If a team developing a strategic audit plan, or planning a particular audit, decides not to pursue sustainable development risks that have been identified, the reasons for the decision will be systematically documented and collected, for possible incorporation into the audit plans of the Commissioner’s group or other groups. Sharing knowledge among audit teams is vital for achieving efficient and effective audit results.

Minimizing our environmental footprint

39. The primary asset of the Office of the Auditor General is its people. Approximately 80 percent of Office expenses are for personnel (salary and benefits). The balance provides support to staff members in the performance of their duties.

40. Unlike many federal departments and agencies, the Office does not own or operate buildings and machinery, nor does it have a fleet of vehicles. The bulk of its non-salary spending is for transportation (travel) and communications, professional and special services, rentals, and the procurement of other goods and services, including furniture, office equipment, and supplies.

41. While our total procurement may be modest compared with that of other federal entities, we are mindful that we may be no different on a per capita basis. We also recognize the cumulative value of environmentally sound actions taken by many people in many different ways. We want to minimize the Office's environmental footprint without compromising the quality of our audit work.

Reinforcing the Green Team

Commitment 7: With the support of an executive leader, reinforce the Office's Green Team.

42. The Office continues to contribute actively to enhancing the environmental and social well-being of the workplace and the community within which it operates, from the viewpoint of both audit operations and administration.

43. In support of this value and in the interest of engaging all employees in sustainable development, the 2014–16 strategy calls for further raising the profile of sustainable development practices and behaviour within the Office. As a first step, we will designate an executive leader with responsibility and authority for supporting the **Green Team**, ensuring the implementation of the 2014–16 strategy, and developing the next strategy. A renewed emphasis on the Green Team could make it easier to enhance the recognition of sustainable development work and assist in the implementation of this strategy.

Green Team—A voluntary group created in March 2003 within the Office of the Auditor General to coordinate and oversee initiatives related to awareness of building issues and environment and sustainable development issues in general. Among other things, the team has issued a green meeting guide and a green orientation guide for new employees, published an eco-bulletin, arranged external speakers, shared information on healthy lifestyles, and organized special events.

Improving our green procurement of goods and services

Commitment 8: Develop, implement, and monitor an action plan for the further greening of the Office’s operations and reporting on green procurement commitments.

44. The Office’s procurement needs are mainly for commodity goods (such as computers, printers and copiers, office supplies, and furniture) and professional services. The Office seeks green procurement by relying on Public Works and Government Services Canada’s procurement instruments, such as National Master Standing Offers or Departmental Standing Offers.

45. As communicated through supplementary information in the Office’s latest annual Report on Plans and Priorities, the Office is committed to

- ensuring that all purchases of notebook computers, servers, and software are made through consolidated procurement instruments, where available;
- ensuring that all paper purchased contains post-consumer fibre, is certified by EcoLogo, is processed without chlorine, and is certified as Forest Stewardship Council Recycled;
- ensuring that all acquisitions of electronic equipment and appliances have a high-efficiency rating from ENERGY STAR;
- ensuring the use of Public Works and Government Services Canada’s National Master Standing Offer when the Auditor General’s vehicle requires replacement, and that the vehicle selected meets the environmental standards set out in the Treasury Board Directive on Fleet Management: Executive Vehicles; and
- promoting increased acquisition of eco-friendly products (such as binders, pens, staplers, and hole punches) from companies with a “green catalogue” when doing so makes economic sense.

46. In support of these commitments, the Office will put in place a consolidated action plan and a process for reporting on our performance against the commitments. Various initiatives are under way, and additional actions are possible:

- The Office spends about \$290,000 yearly for internal printing. It has 32 multi-functional machines and 41 individual network printers on lease, or about 1 printer/copier per 8.3 employees. This employee-to-printer ratio of 8.3:1 is slightly better than the 8:1 target of the Federal Sustainable Development Strategy. The printer lease expired in March 2013 and members of the Office's Corporate Services are working on obtaining a new lease. They will seek to lower the number of machines while improving service.
- The Office consumes about 6 million sheets of paper a year, or an average of 9,900 sheets per employee. This does not include paper for externally printing final reports presented to Parliament for tabling several times a year. Recently, the Office decided to reduce the number of paper copies of final reports produced (around 250) and to promote the electronic copies.
- The Office is piloting the use of electronic drafts of audit reports for clearance with federal entities. If the change proves workable and is implemented Office-wide, it will help to reduce paper consumption. There are other opportunities for reducing paper consumption, such as increasing the use of e-readers and tablets.
- The Office has not yet set a target for paper reduction. We will set an appropriate target on the basis of a workflow analysis.
- Other ways of improving our green procurement include using biodegradable ink toner or buying paper with more than 30 percent post-consumer fibre. We will consider whether savings from a reduced use of paper would cover the higher costs of products that are more eco-friendly.
- Since the 2010–11 fiscal year, the Office has followed the Federal Electronic Waste Strategy for electronic and electrical equipment. We will review how well this is working and how we might better reuse or recycle electronic assets.

Advancing our green travel practices

Commitment 9: Continue reducing the environmental impact of business travel by minimizing business travel whenever possible, encouraging the increased use of teleconferencing or similar means to replace travel, and encouraging the use of rental vehicles with the highest carbon fuel efficiency available.

47. At about \$2 million a year, Office travel accounts for approximately 9 percent of total non-personnel expenses. Staff members are expected to schedule travel only as necessary to achieve a business purpose. Control over the need for travel is exercised through our travel approval process. It is important to minimize travel whenever possible and to use the most environmentally friendly means of travel when it cannot be avoided.

48. The Office's travel guide requires employees to book accommodation that is within the city rate limit and that has, if available, a Green Key/Green Leaf sustainability rating of 3 or higher. The Office increased the use of green-certified hotels, when they were available, to 65 percent by 2009, which is 5 percent over the target set in the 2007–09 sustainable development strategy.

49. Current Office travel guidance is that a decision to use a vehicle should be based on cost and convenience. It does not specifically require consideration of sustainable development factors. At the same time, however, the Office increased its use of compact cars to 69 percent by 2009, exceeding the target set in our previous sustainable development strategy.

50. Whenever possible, staff travelling on Office business should take the opportunity to use the mode of transportation with highest carbon fuel efficiency. In addition to the continued use of compact cars, our travel guidance will encourage the use of hybrid or electric vehicles.

51. The Office will also require staff to give a rationale for not using teleconferencing or other remote meeting solutions as a means of avoiding travel.

Conclusion

52. This fifth sustainable development strategy of the Office of the Auditor General of Canada continues our commitment to sustainable development. It advances the integration of sustainable development considerations into our core business of planning and conducting audits. It also continues the greening of our operations.

53. This approach will help to ensure that our audit work is best able to serve Parliament in its authorization and oversight of government spending and operations. The approach will also ensure that we are best able to fulfill our mission of contributing to a well-managed and accountable government for Canadians.

54. We will report progress on the strategy in our Performance Report, which is presented for tabling annually in the House of Commons.

55. Finally, the Office will continuously explore other innovative ways of reducing or offsetting environmental footprints.

56. This sustainable development strategy was developed through broad consultation within the Office. Appendix C contains a summary of the strategy's goals and commitments.

Appendix A Our 2007–09 sustainable development strategy and results

Item no.	Past commitment	Target	Performance
Audit operations			
1	Finalize the strategic audit plan.	By 2007	Met. The Commissioner of the Environment and Sustainable Development's November 2006 one-pass plan proposed audits for the period from February 2008 to February 2010.
2	Have 100 percent of teams that conduct one-pass plans and performance audits apply the Office's internal 4th E Practice Guide.	By the end of 2007	Met. Reported as a key performance measurement in the Office's annual Performance Report. The 4th E Practice Guide screening tool also requires audit teams to consider petitions in identifying issues related to environment and sustainable development.
3	Update and reissue the practice guide.	By the end of 2007	Met. Guide issued in 2006; updated in 2007 and 2011.
4	Build a small specialist team dedicated to providing environmental and sustainable development advice and audit assistance.	By 2008	Met. The environmental specialist team lead responsibility is at the Principal (PX) level. It is supported by the work of one professional at the APO3 level, with the added support of students from time to time.
5	Designate an "environment and sustainable development liaison" within each audit team.	In 2007	Met. The person completing the environmental screening tool is considered to be the liaison person for each audit team.
6	Provide our auditors with new training on identifying environmental and sustainable development risks that are applicable to federal government organizations.	Beginning in 2007	Met. Two stand-alone courses are offered. The first is a course on fundamentals of environment and sustainable development, offered (since about 2000) and mandatory for entry-level audit professionals. The second course, given since 2007, is on integrating the 4th E (the environment); it is mandatory for performance auditors at the APO3 level.
7	Seek modifications to the Office's core professional development curriculum to ensure that senior staff who plan and direct audits are trained to consider environmental and sustainable development issues.	In 2007	Not met. One Director (DX) and one Principal (PX) have attended the Fundamentals and 4th E Integration courses.
8	Refine and improve our generic audit criteria for environmental management in Crown corporations.	In 2007	Met. Completed in 2007.
9	Provide enhanced support and advice to audit teams conducting special examinations in 100 percent of cases where important environmental risks for Crown corporations have been identified.	Beginning in 2007	Met. The Office's 2011–12 Performance Report notes that 100 percent of these cases received enhanced support and advice. In 2006, the Environmental Specialist team conducted a risk assessment of all Crown corporations. The team has recently been engaged in updated risk assessments for the approximately 50 Crown corporations audited by the Office.

Item no.	Past commitment	Target	Performance
Internal—administrative operations			
10	Set a green default for reservations at hotels having a Green Leaf/Green Key rating of 3 or higher.	Beginning in 2007	Met. Now in the Office's travel policy.
11	Improve our use of Green Leaf/Green Key hotels.	By 10 percent	Met. Target reached in 2008–09. Where green-certified hotels were available, the Office increased their use to 65 percent by 2009. The target was 60 percent; 10 percent over the 2007 baseline of 50 percent.
12	Set a green default for rental vehicles as the smallest and most fuel-efficient vehicle for the intended purposes.	Beginning in 2007	Not met. The Office's travel guidance is only that the decision to use a vehicle (private or rented) should be based on cost and convenience, with no mention of environmental impact. However, this approach is mitigated by the Office's increased use of compact cars.
13	Increase our use of compact cars.	By 10 percent	Met. Use of a compact car is the default in making travel arrangements. The target was reached in 2008–09. When compact cars were available and met transportation needs, the Office increased their use to 69 percent by 2009, exceeding the target of 65 percent.
14	Incorporate environmental considerations in the procurement decisions that we make.	Have 100 percent of relevant personnel attend green procurement training.	Met. All but one member of materiel management and procurement staff took the training. Refresher training is being planned.

Appendix B Our reports related to sustainable development, 2010–13

Reports by the Commissioner of the Environment and Sustainable Development

Report date	Audit name	Entities included	Number of sustainable development recommendations
2012 Fall	Chapter 1—Atlantic Offshore Oil and Gas Activities	Canada–Newfoundland and Labrador Offshore Petroleum Board Canada–Nova Scotia Offshore Petroleum Board Natural Resources Canada Environment Canada Transport Canada Fisheries and Oceans Canada, including the Canadian Coast Guard	11
	Chapter 2—Financial Assurances for Environmental Risks	Natural Resources Canada Canadian Nuclear Safety Commission Aboriginal Affairs and Northern Development Canada Fisheries and Oceans Canada Transport Canada	6
	Chapter 3—Marine Protected Areas	Fisheries and Oceans Canada Parks Canada	3
	Chapter 4—A Study of Federal Support to the Fossil Fuel Sector	Various entities. The purpose of the study was to inform parliamentarians about the federal government's support to the fossil fuel sector. It offered several questions for parliamentarians to consider.	N/A
2012 Spring	Chapter 1— <i>Kyoto Protocol Implementation Act</i>	Environment Canada	9
	Chapter 2—Meeting Canada's 2020 Climate Change Commitments	Environment Canada	2
	Chapter 3—Federal Contaminated Sites and Their Impacts	Environment Canada Treasury Board of Canada Secretariat Aboriginal Affairs and Northern Development Canada Fisheries and Oceans Canada Natural Resources Canada	2

Reports by the Commissioner of the Environment and Sustainable Development (continued)

Report date	Audit name	Entities included	Number of sustainable development recommendations
2011 December	Chapter 1—Transportation of Dangerous Products	Transport Canada National Energy Board	2
	Chapter 2—Environmental Science	Environment Canada	4
	Chapter 3—Enforcing the <i>Canadian Environmental Protection Act, 1999</i>	Environment Canada	6
	Chapter 4—A Study of Managing Fisheries for Sustainability	Fisheries and Oceans Canada	N/A
	Chapter 5—A Study of Environmental Monitoring	11 entities	N/A
2011 October	Chapter 1—Climate Change Plans Under the <i>Kyoto Protocol Implementation Act</i>	Environment Canada Agriculture and Agri-Food Canada Department of Finance Canada Natural Resources Canada Transport Canada	5
	Chapter 2—Assessing Cumulative Environmental Effects of Oil Sands Projects	Fisheries and Oceans Canada Environment Canada Canadian Environmental Assessment Agency	2
2010 Fall	Chapter 1—Oil Spills from Ships	Transport Canada Fisheries and Oceans Canada, including the Canadian Coast Guard Environment Canada	9
	Chapter 2—Monitoring Water Resources	Environment Canada	5
	Chapter 3—Adapting to Climate Impacts	Environment Canada Fisheries and Oceans Canada Health Canada Indian and Northern Affairs Canada Natural Resources Canada	3

In addition to audits and studies, the Commissioner of the Environment and Sustainable Development annually reports on environmental petitions. The purpose is to inform Parliament and Canadians about the number, nature, and status of petitions received and the responses to them by ministers. The petition reports provide information on the issues raised by petitioners, the departmental actions performed in response to petitions, and the feedback received from petitioners.

Reports by the Auditor General of Canada related to sustainable development

Report date	Audit name	Entities included	Number of sustainable development recommendations
2013 Spring	Chapter 4—Official Development Assistance through Multilateral Organizations	18 multilateral organizations 19 individual projects	1
2012 Fall	Chapter 7—Long-Term Fiscal Sustainability—Finance Canada	Department of Finance Canada	2
2012 Spring	Chapter 1—Border Controls on Commercial Imports	Canada Border Services Agency Canadian Food Inspection Agency Health Canada Natural Resources Canada Transport Canada	0 (reference only)
2011 Fall	Chapter 3—Payments to Producers—Agriculture and Agri-Food Canada	Agriculture and Agri-Food Canada	0 (reference only)
2011 June Status Report	Chapter 4—Programs for First Nations on Reserves	Indian and Northern Affairs Canada Health Canada Canada Mortgage and Housing Corporation Treasury Board of Canada Secretariat	1 (water and air quality)
2010 Fall	Chapter 1—Canada's Economic Action Plan	Three primary departments for detailed audit work or potential reliance on internal audit, or both: <ul style="list-style-type: none"> • Industry Canada • Infrastructure Canada • Indian and Northern Affairs Canada 	0 (reference only)
	Chapter 9—Animal Diseases—Canadian Food Inspection Agency	Canadian Food Inspection Agency	0 (reference only)
2010 Spring	Chapter 3—Rehabilitating the Parliament Buildings	Public Works and Government Services Canada	0 (reference only)
	Chapter 4: Sustaining Development in the Northwest Territories	Indian and Northern Affairs Canada Environment Canada Human Resources and Skills Development Canada	2
	Chapter 5—Scientific Research—Agriculture and Agri-Food Canada	Agriculture and Agri-Food Canada	0 (reference only)

Appendix C Our sustainable development goals and commitments, 2014–16

Goal: To ensure that risks to sustainable development posed by federal government programs and activities are diligently considered in conducting audit work.				
No.	Commitment	Output and target	Outcome—desired results	Lead responsibility
1	Prepare a strategic audit plan for sustainable development auditing.	Approved plan by September 2014	<ul style="list-style-type: none"> • Identification of audit and non-audit products for addressing sustainable development risks and improving how the federal government manages sustainable development issues • Ensuring that the Office focuses on federal programs with highest risk and gives increased attention to social and economic aspects of sustainable development 	Commissioner of the Environment and Sustainable Development (CESD)
2	Establish a schedule for monitoring the sustainable development plans, activities, and results of federal entities.	Approved schedule by September 2014	<ul style="list-style-type: none"> • Efficient and effective monitoring • Enhanced auditor knowledge of business • Integration of sustainable development issues into all audit work • Increased interaction between audit teams 	CESD
3	Establish up-to-date guidance and model of sustainable development as a basis for the Office's audit planning and examination, and as an aid to the professional development of audit staff.	Document by March 2015	<ul style="list-style-type: none"> • Up-to-date methodology for guiding audit work • Increased staff awareness and knowledge of sustainable development, especially its social and economic aspects 	CESD and Professional Practices Group (PPG)
4	Update or replace our 4th E Practice Guide.	Revised guide by March 2015	<ul style="list-style-type: none"> • Improved tool for integrating sustainable development considerations into all audits, and for enabling auditor training 	CESD and PPG
5	Continue ensuring that all teams that conduct performance audits and special examinations apply the 4th E Practice Guide.	Ongoing annual performance reporting	<ul style="list-style-type: none"> • Accountability to Parliament for consideration of sustainable development when planning and conducting audits 	Audit teams and CESD
6	Review sustainable development training courses for purpose of updating them, integration with other performance audit training, and increasing the number of auditors exposed to sustainable development concepts and practices.	Document by March 2015	<ul style="list-style-type: none"> • Performance audit training that integrates new methodology and tools for sustainable development auditing and enables an increase in the number of performance and financial auditors exposed to sustainable development concepts and practices • Up-to-date training for increased awareness and knowledge of sustainable development issues among auditors 	CESD and PPG
Goal: To promote sustainable development within the Office and minimize the environmental footprint of its own operations.				

No.	Commitment	Output and target	Outcome—desired results	Lead responsibility
7	With the support of an executive leader, reinforce the Office's Green Team.	Document by September 2014	<ul style="list-style-type: none"> • Designation of executive leader to support strategy implementation and the Green Team • Terms of reference for a Green Team that supports and advances the greening of Office operations 	Executive leader appointed by Auditor General for a given period of time
8	Develop, implement, and monitor an action plan for the further greening of the Office's operations and reporting on green procurement commitments.	Green plan by December 2014	Set of actions toward <ul style="list-style-type: none"> • minimizing the Office's environmental footprint • reporting results achieved to Parliament 	Corporate Services and the Green Team
9	Continue reducing the environmental impact of business travel by <ul style="list-style-type: none"> • minimizing business travel whenever possible, • encouraging the increased use of teleconferencing or similar means to replace travel, and • encouraging the use of rental vehicles with the highest carbon fuel efficiency available. 	Updated Office travel guidance by March 2015	<ul style="list-style-type: none"> • Less need for travel • Minimizing environmental impact when business travel must take place 	Corporate Services and Communications