

# Innovative Approaches to Auditing Climate Change in Canada

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Office of the  
Auditor General  
of Canada

Bureau du  
vérificateur général  
du Canada

# Role of the Commissioner of the Environment and Sustainable Development

- Appointed by the Auditor General of Canada for a 7-year term. First Commissioner appointed in 1996.
- Audits the results of federal programs related to the environment and sustainable development.
- Comments on the draft Federal Sustainable Development Strategy, and reviews its implementation.
- Under the *Canadian Net-Zero Emissions Accountability Act*, examines and reports on the Government of Canada's implementation of measures aimed at mitigating climate change.
- Manages the environmental petitions process under section 22 of the *Auditor General Act*.
- Typically presents reports for tabling in Parliament twice a year.



# Overview of climate audits

## 2021

- Investing in Canada Plan
- Emissions Reduction Fund

## 2022

- Carbon Pricing
- Funding Climate-Ready Infrastructure
- Greening Government Strategy
- Hydrogen's Potential to Reduce Greenhouse Gas Emissions
- Just Transition to a Low-Carbon Economy
- Emergency Management in First Nations Communities

## 2023

- Emission Reductions Through Greenhouse Gas Regulations
- Forests and Climate Change

- Supervision of Climate-Related Financial Risks
- Canadian Net-Zero Emissions Accountability Act—2030 Emissions Reduction Plan
- The Zero-Emission Vehicle Infrastructure Program
- Departmental Progress in Implementing Sustainable Development Strategies—Zero-Emission Vehicles

## 2024

- Strategic Innovation Fund's Net Zero Accelerator Initiative
- Agriculture and Climate Change Mitigation
- Canadian Net-Zero Emissions Accountability Act—2024 Progress Report (expected fall 2024)



# Innovative approaches

## 2018 collaborative audit

- First time federal and provincial auditors general collaboratively examined government responses to climate change
- Included common findings on climate mitigation and adaptation

## 2021 lessons learned report

- Offered advice to federal organizations and parliamentarians
- Complemented with infographics and videos
- Consolidated our office's findings and recommendations over 30 years

## 2024 annual report on progress to net-zero

- Annual report on progress of selected measures from Canada's Emissions Reduction Plan
- Follow-up on our climate change recommendations since 2021

