

Supplementary Information Tables for the 2017–18 Departmental Results Report

1. Context for the Office of the Auditor General of Canada’s Sustainable Development Strategy

In keeping with the objectives of the Federal Sustainable Development Act to make environmental decision making more transparent and accountable to Parliament, the Office of the Auditor General of Canada voluntarily prepares a sustainable development strategy and reports on the implementation of its strategy through the activities described in the following supplementary information tables.

Last year’s supplementary information table is posted on the Office’s website at www.oag-bvg.gc.ca.

2. Sustainable Development in the Office of the Auditor General of Canada

The Office of the Auditor General of Canada’s Sustainable Development Strategy for 2017 to 2020 describes the Office’s contribution to sustainable development. The Strategy outlines how the Office will strengthen consideration of sustainable development in its audit work, including consideration of the United Nations’ Sustainable Development Goals (SDGs). The Strategy is centred on the four approaches to the United Nations 2030 Agenda defined and established by the International Organisation of Supreme Audit Institutions (INTOSAI). INTOSAI is an umbrella group for national-level audit offices around the world, of which Canada is a member. The Office’s Sustainable Development Strategy—2017–2020 establishes targets and responsibilities that support INTOSAI’s four approaches.

The Office’s financial audits and direct engagements (performance audits and special examinations) significantly contribute to SDG 16 (Peace, Justice and Strong Institutions): Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels. Performance audits frequently contribute to other sustainable development goals.

3. Office performance

Table 1 presents the available results for the Office’s actions according to the four approaches adopted by INTOSAI.

Table 1: Implementation of the Sustainable Development Strategy—2017–2020 for the Office of the Auditor General of Canada

INTOSAI approach	Office's 2017–18 targets	Office's results achieved
<p>1. Assessing the preparedness of national governments to implement, monitor, and report on progress of the SDGs, and subsequently audit their operation and the reliability of the data they produce.</p>	<p>No targets established for the 2017–18 fiscal year.</p>	<p>In 2017, the Commissioner of the Environment and Sustainable Development agreed to be the lead for INTOSAI for this approach.</p> <p>The Commissioner was scheduled to present for tabling in Parliament in April 2018 an audit report on the Government of Canada's preparedness to implement, monitor, and report on the SDGs.</p>
<p>2. Undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs.</p>	<p>In fall 2017 and in spring 2018, all performance audit reports submitted to Parliament by the Commissioner of the Environment and Sustainable Development will consider matters addressed by SDG 7 (Affordable and Clean Energy), SDG 13 (Climate Action), and SDG 14 (Life Below Water).</p> <p>In 2017, all performance audits submitted to a Legislative Assembly in Canada's North considered matters addressed by SDG 13 (Climate Action).</p>	<p>The Commissioner of the Environment and Sustainable Development presented for tabling in Parliament several audit reports in fall 2017. These included a report on funding clean energy technologies related to SDG 7 (Affordable and Clean Energy) and two audit reports on climate change—one on the progress on reducing greenhouse gases and one on adapting to the impacts of climate change—related to SDG 13 (Climate Action). An audit on salmon farming related to SDG 14 (Life Below Water) was scheduled to be presented for tabling in April 2018.</p> <p>In fall 2017, the Commissioner presented for tabling in Parliament a report on departmental progress in implementing sustainable development strategies, which focused on implementing strategic environmental assessments by selected Government of Canada departments and agencies. Federal departments and agencies are required to conduct strategic environmental assessments as a means of integrating sustainable development considerations into decision-making processes.</p> <p>In the 2017–18 fiscal year, the Auditor General presented for tabling in territorial legislatures audit reports on climate change in the territories (Yukon, the Northwest Territories, and Nunavut).</p> <p>In March 2018, the Commissioner of the Environment and Sustainable Development presented for tabling in Parliament Perspectives on Climate Change Action in Canada—A Collaborative Report from Auditors General. This report summarized audit findings from audit reports on climate change presented by the provincial audit offices and the Office of the Auditor General of Canada to the provincial, territorial, and federal legislatures.</p>

INTOSAI approach	Office's 2017–18 targets	Office's results achieved
		<p>Several other audit reports presented for tabling in Parliament in the 2017–18 fiscal year by the Auditor General were related to specific SDGs. These audits and the related SDGs include</p> <ul style="list-style-type: none"> • Mental Health Support for Members—Royal Canadian Mounted Police (SDG 3: Good Health and Well-being) • Civil Aviation Infrastructure in the North—Transport Canada (SDG 9: Industry, Innovation and Infrastructure) • Fossil Fuel Subsidies (SDG 12: Responsible Consumption and Production) • Settlement Services for Syrian Refugees—Immigration, Refugees and Citizenship Canada (SDG 10: Reduced Inequalities) • Oral Health Programs for First Nations and Inuit—Health Canada (SDG 3: Good Health and Well-being) • Preparing Women Offenders for Release—Correctional Service Canada (SDG 16: Peace, Justice and Strong Institutions) • Royal Military College of Canada—National Defence (SDG 16: Peace, Justice and Strong Institutions)
<p>3. Assessing and supporting the implementation of SDG 16, which relates in part to effective, accountable, and transparent institutions.</p>	<p>The audit reports of the federal and territorial public accounts, special examination reports, and the annual audit summary report from 2017 to 2020 will support the implementation of SDG 16.</p> <p>The performance audits and special examinations with strong financial controls or with a focus on law and order will support the implementation of SDG 16.</p>	<p>During the 2017–18 fiscal year, the Office completed 90 financial audits of federal and territorial organizations. A summary of financial audits previously completed by the Office was also presented for tabling in Parliament. The summary underlined the critical role of financial reports as accountability documents that provide elected officials and Canadians with information about the use of public funds and the health of the government's finances.</p> <p>Special examination reports of six federal Crown corporations were issued by the Office in the 2017–18 fiscal year. The Office was scheduled to present for tabling in Parliament in May 2018 a summary of special examinations completed between March 2016 and March 2018.</p> <p>The Auditor General presented for tabling two performance audit reports in the 2017–18 fiscal year that focused on law and order: Managing the Risk of Fraud and Preventing Corruption in Immigration and Border Services.</p>

INTOSAI approach	Office's 2017–18 targets	Office's results achieved
<p>4. Being models of transparency and accountability in their own operations, including auditing and reporting.</p>	<p>Twice a year, the Auditor General will seek advice from the Office's External Audit Committee, the Panel of Senior Advisors, the Advisors on Aboriginal Issues, and the Independent Accounting and Financial Auditing Advisory Committee.</p> <p>Twice a year, the Commissioner of the Environment and Sustainable Development will seek advice from the Panel of Environmental Advisors.</p> <p>The Office plans to perform up to six practice reviews of financial audit leaders and up to six reviews of performance audit leaders each year.</p> <p>The Office plans to conduct three internal audits in the 2017–18 fiscal year.</p> <p>Each year, the Office will proactively disclose details of its operations, including travel and hospitality spending, standing offers, contracts over \$10,000, advertising expenses, grants, and contributions over \$25,000, and employment equity reports.</p>	<p>In the 2017–18 fiscal year, the Office's External Audit Committee met five times, the Panel of Senior Advisors met twice, and the Independent Accounting and Financial Auditing Advisory Committee once. The Panel of Advisors on Aboriginal Issues did not meet; however, consultations with Indigenous stakeholders took place during the fiscal year.</p> <p>The Commissioner of the Environment and Sustainable Development's Panel of Environmental Advisors met three times during the 2017–18 fiscal year.</p> <p>The Office completed seven practice reviews of financial audit leaders and six practice reviews of direct engagement leaders in the 2017–18 fiscal year.</p> <p>The Office completed one internal audit in the 2017–18 fiscal year, along with an external review of the Office's internal audit activity, and a review of the Office's ethics-related policies, programs, and activities.</p> <p>The Office disclosed details of its operations on its website, including travel and hospitality spending, standing offers, contracts over \$10,000, advertising expenses, and grants and contributions over \$25,000. The Office also released a report outlining the state of employment equity representation for the 2016–17 fiscal year.</p> <p>The Office's procurement needs are predominantly for goods and for professional services. In this regard, the Office continued its efforts to align its procurement practices with the federal government's Policy on Green Procurement.</p>

Federal Sustainable Development Strategy goal: Low-carbon government

The Office's procurement needs are predominantly for commodity goods, such as computers, printers and copiers, office supplies, and furniture; and for professional services, including construction services (at times). For all significant purchases, the Office maximizes its green procurement by taking advantage of the procurement instruments of Public Services and Procurement Canada (PSPC), such as the National Master Standing Offer or a Departmental Standing Offer. In doing so, the Office achieves the levels of green procurement that have been negotiated by PSPC.

Since the 2010–11 fiscal year, the Office has followed PSPC's Federal Electronic Waste Strategy for electronic and electrical equipment (for example, for the disposal of electronic equipment and appliances, and for the acquisition of ENERGY STAR high-efficiency appliances and equipment).

Table 2 presents the Office's contribution to the Federal Sustainable Development Strategy goal on low-carbon government.

Table 2: Contribution to the Federal Sustainable Development Strategy goal on low-carbon government by the Office of the Auditor General of Canada

Federal Sustainable Development Strategy target(s)	Federal Sustainable Development Strategy contributing action(s)	Corresponding departmental action(s)	Support for United Nations' Sustainable Development Goal target	Starting point(s), target(s), and performance indicator(s) for departmental actions	Results achieved
Reduce greenhouse gas emissions from federal government buildings and fleets by 40% below 2005 levels by 2030, with an aspiration to achieve it by 2025	Support the transition to a low-carbon economy through green procurement	<p>The Office of the Auditor General of Canada's approach to implementing green procurement is to do the following, when possible:</p> <ul style="list-style-type: none"> target the use of the procurement instruments of PSPC, and train key management and procurement personnel. 	Sustainable Development Goal target 12.7	Further the implementation of the federal government's Policy on Green Procurement.	The Office continued to align its procurement practices with the federal government's Policy on Green Procurement.
				Number and percentage of specialists in procurement and/or materiel management who have completed the Canada School of Public Service Green Procurement course, or equivalent.	Four out of six people, or 66%, have taken the Canada School of Public Service's Green Procurement course. The Office anticipates that all procurement staff will have taken the training by the end of the 2018–19 fiscal year.

4. Report on integrating sustainable development

During the 2017–18 reporting cycle, the Office of the Auditor General of Canada had no proposals that required a Strategic Environmental Assessment and no public statements were produced.