



Audit of the administration of the grants and contributions for the Low Carbon Economy Fund



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Executive summary

The objective of this internal audit was to assess the governance, risk management and controls in place to administer grants and contributions (G&C) under the Low Carbon Economy Fund (LCEF).

Why is it important?

The Low Carbon Economy Fund (LCEF) is a key federal initiative to help meet the commitments made by Canada in the Paris Agreement to reduce GHG emissions by 2030.

With a budget of \$1.8 billion, the LCEF is larger than all other Environment and Climate Change Canada (ECCC) G&C programs combined. It is a complex G&C program with four distinct streams and a wide variety of eligible projects and recipients. The LCEF is unique in that none of the previous ECCC G&Cs programs specifically addressed greenhouse gas (GHG) reduction.

The LCEF is delivered through a G&C framework that is distinct from other ECCC G&C programs. Due to time constraints to launch the program, the LCEF processes and IT system were being developed as each phase of the G&C lifecycle was being rolled out. As a result, some components of G&C processes, such as agreement monitoring and recipient audits, were still under development at the time of the audit.

What we found

Overall, an adequate program was established to enable the administration of the Grants and Contributions Program for LCEF. However, the program is still under development. The audit identified areas for improvement, to better support stewardship and program sustainability. Specifically, the audit found the following.

Processes for the administration of the grants and contribution for the Low Carbon Economy Fund

Program infrastructure and processes for the administration of the G&Cs for the LCEF are in place including engagement, communication and outreach with applicants, project selection and approval and funding agreement establishment.

Some opportunities for improvement were identified with respect to meeting departmental G&Cs service standards, updating funding agreements in a timely manner, establishing risk-based project monitoring, strengthening the claims review process and reinforcing the expenditure initiation and commitment approval process.

Overall financial oversight

Overall, the roles and responsibilities of LCEF staff at the project level were clearly defined and implemented. However, no specific role was identified with the responsibility for overall financial tracking and analysis.

Governance

Appropriate governance structures were designed and implemented to oversee the LCEF and the agreements with provinces and territories. However, these committees are not fully meeting their mandate to provide oversight and monitoring of LCEF as a whole and implementation of provincial and territorial agreements.

Risk management

The project selection, implementation and monitoring phases were designed and conducted based on risks. However, there is no formal risk management framework at the program level to enable the LCEF to monitor emerging risks.

Information management strategy implementation

Various means are used to store LCEF program information and data, including the LCEF G&Cs system and the ECCC shared corporate drives. However, not all documentation of business value that supports decision making and approvals is being saved in these repositories. The LCEF has not developed an information management strategy and guidance to support staff in understanding what and where information must be retained.

Performance measurement

Performance measurement for the LCEF has been designed at the project level and at the program level. At the project level, the LCEF developed a performance indicator methodology for estimating GHG reductions for use across all sectors. The methodology is applied to collect estimate GHG reductions for each project at the proposal assessment phase, during the implementation phase and at the project closure phase. All relevant information is stored in the LCEF system.

Recommendations

In response to these findings, the audit team has put forward five recommendations.

Recommendation 1 – processes for grants and contributions administration

The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should review, refine, document and monitor the Low Carbon Economy Fund business processes for funding agreement management, project monitoring and claims processing, to ensure that:

- departmental service standards are met
- approved projects are documented through timely amendments to funding agreements and approved projects that have been withdrawn by the applicant are formally rescinded
- projects are monitored effectively according to their risk level as per strategy and guidance provided to staff

- the role of the Methodology and Evaluation Division in the technical review of reporting on projects is defined
- claims are processed with the appropriate due diligence and holdbacks are released only on receipt of all required information
- relevant ECCC delegation of authority requirements (expenditure initiation, commitments) are followed and documented

Recommendation 2 – overall financial monitoring

The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should review staff roles and responsibilities to ensure that all Low Carbon Economy Fund financial responsibilities are assigned and carried out in a timely manner, to support sound management and effective decision making regarding the overall Low Carbon Economy Fund program.

Recommendation 3 – governance

3.1 The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should review the overall governance structure to address the evolving oversight needs of the Low Carbon Economy Fund, including strategic direction, operational and financial monitoring, to support decision making and ensure that Low Carbon Economy Fund priorities and performance objectives are addressed.

3.2 The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should reinforce the monitoring role and activities of the Agreement Oversight Committees to support compliance with the Leadership funding agreements and the delivery of projects and programs at the provincial and territories level.

Recommendation 4 – risk management

The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should develop, document and implement an evergreen risk management strategy that formalizes the analysis of external and internal risk factors and documents risk tolerance and risk mitigation plans, to support strategic and operational objectives.

Recommendation 5 – information management strategy implementation

The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should:

- develop and implement an information management strategy, to ensure that all supporting documentation and information of business value are stored appropriately
- provide guidance to staff regarding what constitutes information of business value and where it should be stored

1. Background

The Low Carbon Economy Fund (LCEF) was announced in Budget 2016 as an initiative under the Pan-Canadian Framework on Clean Growth and Climate Change to help meet the greenhouse gas reduction commitments of the Paris Agreement. As of January 2020, the LCEF was in its third year, had a budget of about \$1.8 billion and a planned end date of 2024.

At the time that the LCEF was launched, ECCC Corporate Services and Finance Branch was updating its grants and contributions (G&C) strategy and processes but the updated processes had not yet been implemented. Due to short timelines and the anticipated volume of agreements, the LCEF developed a separate G&Cs process from scratch within a short timeframe. Appendix B illustrates elements of the LCEF process..

Overview of the Low Carbon Economy Fund

The objective of the LCEF is to fund projects, programs and initiatives to help meet Canada's 2030 greenhouse gas (GHG) emissions reduction target. The LCEF is composed of two funds, Leadership and Challenge, which are divided into four funding streams. Proposed projects for LCEF needed to address the targeted sectors of retrofit construction, forestry, agriculture, industry, transportation and waste.

Leadership Fund

The Leadership Fund was launched in June 2017. It provides up to \$1.3 billion in matching funding to provinces and territories for projects to reduce GHG emissions. Each province or territory that adopted the Pan-Canadian Framework on Clean Growth and Climate Change is eligible for base funding of \$30 million plus additional funding based on population. This funding envelope supports their efforts to reduce GHG emissions, innovate, save money, create jobs and build healthier communities.

Eligible projects and initiatives under the Leadership Fund are those that reduce GHG emissions and advance clean growth objectives as their primary goal, including:

- incentive programs, such as incentives for building retrofits
- funding programs, such as funding for contractors to undertake reforestation
- capital projects, such as the purchase of equipment to support industrial process changes and fuel switching

Energy Savings Rebate program (Ontario only)

In summer 2018, Ontario cancelled its Leadership Fund programming. A portion (up to \$ 228 million) of the remaining Ontario Leadership Fund allocation was used to create the Energy Savings Rebate Program. This initiative, launched in June 2019, provides funding through eligible retailers to support rebates to consumers who purchase energy efficiency appliances

and other products in Ontario. Approximately \$22.6 million of the \$250 million was transferred to NRCan through MOUs to support two specific projects (Forests Ontario for the 50 Million Tree Program and the City of Brampton for the Brampton Electric Demonstration and Integration Trial Project).

Challenge Fund

Launched in March 2018, the Challenge Fund provides \$500 million through competitive calls for proposals for projects that reduce GHG emissions and generate clean growth. The Challenge Fund consists of two streams:

- The **Champions stream** provides over \$450 million for projects undertaken by eligible applicants, including provinces and territories, municipalities, Indigenous communities and organizations, private businesses and not-for-profit organizations.
- The **Partnerships stream** provides up to \$50 million through two separate intakes. The first intake provides about \$40 million for projects undertaken by small and medium-sized businesses, non-profit organizations, small municipalities and Indigenous communities and organizations. The second intake provides about \$10 million for projects undertaken by small and medium-sized businesses with fewer than 500 employees.

Examples of eligible projects in targeted sectors for the Champions and Partnerships stream include:

- energy efficiency retrofits and fuel switching for buildings, transportation and industrial processes
- enhancing carbon sinks and methane capture in forestry, agriculture and waste management
- low-emission fuel, electricity and energy production such as district heating systems and combined heat and power for use directly by the organization, business or community

ineligible projects include new building constructions, increased recycling, new vehicles, active transportation and electricity production for sale on the market.

Table 1 shows the LCEF streams and their respective budgets, along with the current status of projects.

Table 1: Low Carbon Economy Fund streams, budget and status

LCEF streams	Planned budget	Date launched	Number and status of agreements as of January 2020
Leadership (\$1.3 billion)			
Provinces and territories	\$1.05 billion	June 2017	11 active funding agreements*, including some with multiple projects
Energy Savings Rebate Program for Ontario	\$250 million	June 2019	170 funding agreements signed*
Challenge (\$500 million)			
Champions	Over \$450 million	March 2018	- 47 funding agreements signed* - 16 agreements in drafting phase**
Partnerships (first intake)	Up to \$40 million**	December 2018	- 5 funding agreement signed* - 28 agreements in drafting phase**
Partnerships (second intake)	Up to \$10 million**	August 2019	- 71 proposals received**

Source: *Low Carbon Economy Fund, January 27, 2020

Structure of the Programs Directorate

The Programs Directorate within the Pan-Canadian Framework Implementation Branch is responsible for delivering the LCEF. The directorate comprises four divisions (see [Appendix C](#) for the directorate organizational chart) with the following responsibilities:

- the **Policy and Engagement Division**, which leads program design, stakeholder engagement and development of Cabinet proposals
- the **Methodology and Evaluation Division**, which develops methodological guidance and assessment tools and assesses proposal design and outcomes
- the **Program Operations Division**, that administers and oversees the proposal implementation process and tracks project results
- the **Claims and Services Division**, which reviews and processes claims

Additionally, the Corporate Services and Finance Branch supports the LCEF program with a concurrent in-depth claims processing review.

2. Objective, scope and methodology

Objective

The objective of the audit was to assess the governance, risk management and controls in place to administer G&Cs under the LCEF.

Scope

The audit addressed the four LCEF funding streams:

- Leadership Fund
- Energy Savings Rebate Program
- Champions
- Partnerships

The audit focused on the administration of G&Cs, including project eligibility assessment, selection and approval, funding agreement development, claims processing and project monitoring and closing. The audit scope also included program governance and risk management.

The audit scope covered the period from the announcement of the LCEF in [Budget 2016](#) to the substantial completion of the conduct phase of the audit in January 2020.

The audit lines of enquiry and criteria are provided in [Appendix A](#). These criteria were developed based on the results of a risk assessment conducted during the planning phase of the audit including consideration of the requirements of the Treasury Board (TB) [Policy on Transfer Payments](#) and the related policy suite.

Methodology

The audit methodology included:

- a review of relevant documentation, such as policies, guidelines and procedures and alignment with authoritative sources
- interviews and surveys with ECCC staff, external committee members and key stakeholders
- walk-throughs of processes and systems
- analysis and testing of G&Cs files, including compliance with the Treasury Board policy suite on transfer payments, the [Financial Administration Act](#), LCEF Program Terms and Conditions and ECCC G&Cs Service Standards
- an analysis of LCEF Program financial data

Internal audit opinion

In my professional judgment as the Chief Audit Executive, sufficient and appropriate procedures were performed and evidence gathered to support the accuracy of the audit conclusion. The audit findings and conclusion are based on a comparison of the conditions that existed as of the time of the audit, against established criteria that were agreed upon with management. The audit conforms to the International Standards for the Professional Practice of Internal Auditing, as supported by the results of the quality assurance and improvement program.

Jocelyne Kharyati
Chief Audit Executive and Head of Evaluation

3. Findings, recommendations and management responses

3.1 Processes

Findings: Overall, engagement, communication and outreach activities with potential applicants were conducted in an appropriate manner. Project selection and approval processes were established and supported by two technical groups. Funding agreements were established in compliance with the Treasury Board [Directive on Transfer Payments](#). Claims were subject to a concurrent in-depth review by the LCEF and the Corporate Services and Finance Branch. Weekly reports provided management with an overview of the status of the projects under each stream.

However, some opportunities for improvement were identified with respect to meeting departmental service standards, updating funding agreements in a timely manner, establishing risk-based project monitoring, including the role of the Methodology and Evaluation Division, strengthening the claims review process and reinforcing the expenditure initiation and commitment approval processes.

What we examined

The audit examined whether adequate processes and tools for the administration of the G&Cs were developed and implemented to exercise due diligence and comply with the Treasury Board policy suite on transfer payments. Through a review of documents such as guides, procedures and templates and interviews with staff, we assessed the extent to which processes and procedures were documented and understood by staff. To determine if processes, procedures and controls were working as intended, the audit tested a sample of proposals, projects, agreements and claims available under each of the four streams to determine whether:

- proposals were assessed against established criteria
- project approvals and the management of funding agreements followed [Financial Administration Act](#), TB requirements and LCEF terms and conditions
- projects are monitored according to their risk level
- funds were disbursed and claims were approved in accordance with FAA and following appropriate due diligence

As seen in Table 2, the audit team tested 62 of the 186 files taken from the project phases available for review. The Leadership files were the most advanced during the testing period. Most provinces and territories had active projects in 2019 and some had submitted claims. The Champions, Partnerships and Energy Savings Rebate Program streams were not as far along in the G&Cs process.

Table 2: Low Carbon Economy Fund files tested

LCEF streams	Number of files tested	Phases reviewed			
		Project approval	Funding agreement establishment	Agreement monitoring	Claims processing
Leadership	15 of 15	√	√	√	√
Energy Savings Rebate Program	18 of 73	√	√	Not applicable at the time of the audit	Not applicable at the time of the audit
Champions	12 of 67	√	√	Not applicable at the time of the audit	Not applicable at the time of the audit
Partnerships (first intake)	17 of 31	√	Not applicable at the time of the audit	Not applicable at the time of the audit	Not applicable at the time of the audit
Total	62 of 186				

Why is this important?

Sound operational processes support the achievement of a program's objectives and results. In addition, the Treasury Board [Policy on Transfer Payments](#) stipulates that grants and contributions must be managed with integrity, transparency and accountability.

What we found

The audit identified findings in the following six areas of G&Cs administration:

- engagement, communication and outreach
- project selection and approval
- establishment of funding agreements
- financial controls under the Delegation of Signing Authority
- project monitoring
- claims processing

Engagement, communication and outreach

The LCEF was the first G&Cs program at ECCC to focus on GHG emissions reduction. As such, the program put considerable effort into engagement, communication and outreach

activities to inform potential applicants about the program and its objectives, eligibility criteria and means of application. Outreach activities included:

- meetings with stakeholders from each province and territory to discuss the Leadership Fund and review project proposals
- direct contact with ECCC regional offices, other federal departments, provinces, and trade associations to share program information and build an email list for outreach to potential applicants
- information sessions in 18 cities and by webinars to promote the LCEF to the provinces and territories, municipalities, businesses, not-for-profit organizations and Indigenous communities and organizations
- publicly available information, FAQs and guides on the LCEF website to explain the proposal solicitation processes, eligibility, submission requirements and deadlines

Overall, engagement, communication and outreach activities were conducted in an appropriate manner to generate awareness of the LCEF and of the requirements and process for applications to the various streams.

Project selection and approval

The LCEF was designed to achieve GHG emissions in support of Canada's 2030 climate target. The broad reach of the program created a challenge when designing an application review process that would allow the LCEF to efficiently evaluate and compare the potential GHG impact of a wide variety of large, complex projects. For example, proposals for changes to an industrial process would need to be compared with proposals for the increased carbon capture in a reforestation project. In developing the project selection process, the LCEF designed assessment criteria with rating grids and weighted scores. The aim was to identify projects that best met the program objectives for emissions reduction that are material, incremental to existing actions, realized in the short-term and as cost-effective as possible.

A Technical Advisory Group, composed of subject matter experts from other ECCC branches and other government departments, reviewed and approved the technical foundation of the application and review process. LCEF staff, ECCC regions, and Project Evaluation Panels of external subject matter experts each played a role in implementing the project selection processes, leveraging their expertise and not duplicating roles and processes.

The audit undertook surveys of the external participants in the LCEF application review process. Members of the Technical Advisory Group indicated that their roles and responsibilities were clearly defined. Guidance and requirements for the group were well documented. Most Project Evaluation Panels members indicated that the evaluation process was well organized, well supported by staff and worthwhile, although it was time consuming in addition to work priorities within their department or branch.

Testing of a sample of applications from the application review process concluded that proposals were adequately reviewed and scored by staff and committee members using the approved scoring grid. Final approvals were given at various levels, as appropriate.

The audit team also undertook testing of a sample of rejected applications to the Champions and Partnerships calls for proposals. Test results showed that the criteria that lead to an assessment of ineligibility were clearly set out in the application guides. Projects assessed as high-risk were not considered for funding, also as outlined in the applicant guides. Projects that were not as highly rated as others were not selected for funding. The application guides were also clear that the final decision on proposal selection, funding and approval would be at the Minister's discretion.

At the time of testing, 17 Champions recipients had withdrawn from their proposed project after being informed of project approval and receiving a draft funding agreement. The total value of the withdrawn projects was \$85 million, representing 18% of the available Champions funding. The audit found no evidence of a defined, documented process for the LCEF to respond to withdrawal of an approved project by the applicant. In 11 of the 17 files, no documentation was retained of communication with the applicant to acknowledge the withdrawal from an approved project and to rescind the funding offer. The file review revealed that for eight of the 17 withdrawals, the reason for the withdrawal was not clear. Without knowing why the applicant chose to withdraw from the project, it is not possible to conduct an analysis and lessons learned on how to mitigate the risk that funds will remain unused as applicants withdraw from approved projects.

ECCC has established a departmental service standard for communicating G&Cs funding decisions to the applicant within five working days of the final decision. Testing results show that LCEF was not consistently meeting this standard (see Table 3). It is important for the program to meet the service standards to ensure that applicants and recipients can use the transfer payments.

Table 3: percentage of funding decisions communicated within five working days

Energy Savings Rebate Program	Champions	Leadership	Partnerships
100%	58%	53%	100%

In addition, the LCEF has developed its own service standards for each of the streams, as shown in Table 4. Audit testing results show that LCEF is not consistently meeting its own service standards as well.

Table 4: testing results for the Low Carbon Economy Fund service standards

LCEF stream	LCEF service standard	Percentage of decisions meeting LCEF service standard
Leadership	a. Acknowledge of receipt of a proposal within two calendar days of closing date for Call for Proposal period	N/A
	b. Written notification of funding decision within 90 calendar days of the receipt of a completed proposal	66%
	c. Processing of payment within 28 calendar days after the completion of the requirements outlined in the contribution agreement	100%
Champions	a. EOI stage – general email acknowledgement within five business days of receipt	100%
	b. EOI determination – within 30 business days of the deadline to submit	0%
	c. Invitation to submit formal proposal within 10 business days of the EOI determination	100%
	d. Formal proposal general email acknowledgement and response within 10 business days of receipt	100%
	e. Formal proposal determinations within 130 business days of the deadline to submit	59%
	f. Provision of the funding agreement within 10 business days of notification of approval in principle	33%
Partnerships	a. Proposal general email acknowledgement within 10 business days of receipt	100%
	b. Proposal application determination within 70 business days of the deadline to submit	0%
	c. Provision of the funding agreement within 10 business days of notification of approval in principle	Unable to confirm – documents provided not dated

Establishment of funding agreements

Once a project has been approved for funding, it is assigned to a specific program analyst to finalize the funding agreement, monitor the project and act as the single point of contact to and from the recipient.

Testing confirmed that funding agreement templates met the Treasury Board [Directive on Transfer Payments](#) requirements. LCEF staff reported frequent communication and collaboration with ECCC's Legal Services to establish the funding agreement templates. Legal

Services also participated in negotiations with the provinces and territories for the Leadership Funding Agreements.

Table 5 shows that Leadership, Champions and Energy Saving Rebate Program streams are generally meeting departmental service standards for providing funding agreements to recipients for signature within 15 working days of successfully concluding negotiations. The audit team did not test a sample from the Partnerships stream because at the time of the audit testing, only one project had completed the funding agreement stage.

Table 5: percentage of funding agreements provided to recipients for signature within 15 days after a successful end to negotiations

Program stream	Percentage meeting departmental standard	Sample tested
Leadership	75%	9 of 12 files tested
Champions	80%	8 of 10 files tested
Energy Savings Rebate Program	100%	18 of 18 files tested

While the signing of the original funding agreement has been reasonably prompt, the file review showed that three Leadership agreements of the 11 funding agreements sampled had not been amended to include all approved projects. Since the funding agreement documents the legal commitments of both parties, it is important that it be kept up to date as new projects and funding are approved.

Financial controls under the Delegation of Signing Authority

The ECCC Delegation of Spending and Financial Signing Authority sets out the process and the level of authority for approvals related to expenditures on G&Cs. Specifically, it describes the sequence of approvals for expenditure initiation, commitments, approval of claims, signing of funding agreements and amendments to agreements. The audit tested a sample of transactions and found that in all cases, the person signing the funding agreement or the claims approval had an appropriate level of seniority.

However, two issues were noted with the sequence of the exercise of signing authority. The ECCC delegation of signing authority document states that transaction authority for signing G&Cs funding agreements cannot be exercised until expenditure initiation authority and Section 32 have been exercised.

The ECCC Guide for G&Cs suggests expenditure initiation should be approved before entering into negotiation of a funding agreement, as sufficient funds need to be available before the agreement or amendment is signed. The audit determined that there is no LCEF process for documenting the delegated approval of expenditure initiation.

Processing of the Section 32 commitment approval triggers a record within the SAP departmental financial management system. Testing showed that Section 32 approval consistently occurred well after funding agreement signature rather than before (see Table 6). Consequently, SAP financial data on commitments is not up to date. As a result, there is a risk that without an accurate record of commitments, obligations to recipients may exceed program funds.

Table 6: signature of the commitment of funds (Section 32) before signing the funding agreement

Program stream	Commitment of funds (Section 32) signed before funding agreement signature	Median number of days between funding agreement signature and commitment
Leadership	0 of 12 files tested	114 days
Champions	0 of 10 files tested	50 days
Energy Savings Rebate Program	0 of 18 files tested	43 days

Section 32 documents were found for 37 of the 40 files tested with signed funding agreements. Testing revealed that for four Leadership agreements, the Section 32 commitment is based on the funding allocation to that province rather than on the funding for actual approved projects. This results in an overstatement of the G&C commitments in SAP, indicating funding was allocated although projects have yet to be agreed upon. Materiality of these overstatements affects financial information accuracy and decision making.

Project monitoring

Monitoring projects throughout their lifecycle is a key activity to ensuring that planned projects proceed as approved and goals are met. Project monitoring through interactions with recipients includes review of continued compliance with the funding agreement, progress on project activities and budget and timely information for performance measurement. Also, in keeping with the Treasury Board [Policy on Transfer Payments](#), project monitoring must be proportionate to the level of risk.

The audit found no formally documented project monitoring strategy and process to ensure that monitoring is carried out in a coherent and risk-based manner across LCEF projects. Specifically, the audit found that limited guidance is provided to the program analysts on questions such as what to look for in progress reporting, how to adjust monitoring if increased risk levels are evident or what steps to undertake in the project closure process. Also, there is no process to ensure that the expertise of the Methodology and Evaluation Division is engaged to review and validate reporting of reductions in GHG emissions and energy savings estimates.

In addition, the audit team found that processes are not yet in place to match monitoring activities to the level and nature of risks of particular projects and recipients. LCEF has developed its own project-level risk assessment tool, but it has not been approved and used.

Applying this tool to analyze risks associated with recipients and projects would provide a basis for customizing the level of monitoring, the holdback percentage and the need for a site visit or a recipient audit. Using a risk-based approach to tailor the level of monitoring to the areas of risk will increase both the effectiveness and the efficiency of project monitoring. This will become more important as staff workload increases when Champions and Partnerships projects are launched because many more projects will require semi-annual reporting.

At the time of the audit, only Leadership agreements had reached this stage of project monitoring. Testing revealed that LCEF receives reports from the recipients as dictated in the Leadership agreements, but not in a timely manner:

- six of nine provinces and territories submitted a progress report for FY 2018 to 2019
- four provinces and territories are not submitting claims annually, at a minimum, to demonstrate that the projects are proceeding as planned and expenditures are eligible under the funding agreement

The lack of a project monitoring strategy, processes and guidance increases the risk of not identifying and resolving issues early in the project. Also without proper monitoring, funds could be disbursed without evidence that a project is proceeding as planned and the recipient is entitled to the payment.

Claims processing

A claim is a request by a recipient for reimbursement of eligible expenditures approved in the funding agreement. The processing of claims requires an examination of the financial information submitted, to confirm that the expenditures are eligible, related to the project and appropriately supported. It also requires confirmation that other requirements, such as progress reporting, have been received and approved.

At the time of the audit, the program had only processed seven claims, all under the Leadership stream. Testing of these seven claims revealed that Section 34 authorizations were appropriately signed under the proper delegation of authority.

However, supporting documentation was lacking in some files:

- Payments were made to three provinces and territories who had not yet submitted the required progress reports.
- A provincial final claim and the holdback release were not fully supported with relevant information and documentation such as a calculation of the federal share of the project expenses in line with the approved project. The progress and final report on the estimated reduction in GHG emissions and energy savings were not submitted.

The audit identified a number of areas for improvement related to the processes, procedures and controls used to administer the LCEF G&Cs.

Recommendation 1 – processes for grants and contributions administration

The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should review, refine, document and monitor LCEF business processes for funding agreement management, project monitoring and claims processing, to ensure that:

- departmental and program service standards are met (project selection and approval and funding agreement establishment)
- approved projects are documented through timely amendments to funding agreements, and approved projects that have been withdrawn by the applicant are formally rescinded (project selection and approval and funding agreement establishment)
- projects are monitored effectively according to their risk level as per strategy and guidance to staff (project monitoring)
- the role of the Methodology and Evaluation Division in the technical review of reporting on projects is defined (project monitoring)
- claims are processed with the appropriate due diligence and holdbacks are released only on receipt of all required information (claims processing)
- relevant ECCC delegation of authority requirements (expenditure initiation and commitments) are followed and documented (funding agreement establishment)

Management response

Management agrees with the recommendation.

PCFIB considers the following notes to be important context regarding its experience with the LCEF:

- The LCEF was designed and launched on an expedited basis to enable timely announcements.
- PCFIB capacity that had been supporting LCEF implementation was redeployed to design and deliver new climate change programming, which was also expedited as a government priority.
- The LCEF was resourced for simpler program implementation. Subsequent decisions made to address public criticisms and respond to federal-provincial dynamics led to more complexity, such as additional program stream intakes and lower minimum contributions that resulted in more agreements to be managed.

PCFIB will review and revise existing business processes for tracking service standards, amending and withdrawing funding agreements, project reporting and monitoring, and claims processing to improve the procedures and reporting related to programming initiatives funded through LCEF.

3.2 Overall financial monitoring of the Low Carbon Economy Fund

Findings: Overall, the roles and responsibilities of LCEF program staff are clearly defined, attributed and understood.

However, no specific staff role has been defined and assigned with the responsibility for overall financial tracking, analysis and reporting. As well, LCEF program management does not make effective use of the financial management advisors made available by the Corporate Services and Finance Branch.

What we examined

The audit examined whether authorities, roles and responsibilities and accountabilities were defined and understood to adequately support the administration of G&Cs for LCEF. Through interviews and documentation review, the audit examined staff roles and responsibilities in the administration of the LCEF. Current and expected financial roles and responsibilities were analyzed to determine who is responsible, accountable, consulted and informed (RACI matrix) to ensure the adequate fulfillment of financial oversight roles and responsibilities.

Why is this important?

Program analysts carry out project level financial monitoring. However, financial oversight at the program level should be carried out as well. Effective monitoring and reporting of overall financial activities and risks allow senior management to assess progress, opportunities and risks as input to their decision making and oversight.

What we found

The administration of the \$1.8 billion G&C funding approved for the LCEF is very complex. Over the two years of operations, the LCEF has expanded from what was announced initially as a two-year initiative to a seven-year initiative. It now includes four funding streams, as well as memorandums of understanding to transfer some funds to other federal departments and other uses of funding.

The audit identified a number of issues that affect the program as a whole. Despite this growing complexity, the audit team did not identify any staff who had a formal responsibility for overall program financial tracking, analysis and reporting. Issues that go beyond the individual project level include:

- reconciling entries in the LCEF System with records in the ECCC's SAP financial management system, which is used to manage vendor files (commitments) and issues payments for the LCEF
- monitoring completion of interdepartmental financial transfers under memorandums of understanding
- analyzing the impact of extending the funding of contributions to 2024 when operating funding has been approved only to 2022

- analyzing the impact on overall LCEF indicators and outcomes of delays in decisions, agreements and expenditures on a more regular basis
- monitoring the \$10 million held for grants, which must be transferred to contributions before being available for spending

Furthermore, interviews with the ECCC financial management advisors (Corporate Services and Finance Branch) assigned to LCEF suggested that their challenge function, expertise and experience are not called upon to support the LCEF and the Chief Financial Officer attestation of the LCEF’s financial status. For example, the financial management advisors could:

- provide a challenge regarding the directorate’s financial reporting to the Deputy Ministers and the Chief Financial Office (quarterly review and monthly financial reports)
- review terms and conditions, Treasury Board submissions, memorandums of understanding and other documents
- provide a challenge regarding plans for the use of contribution funds

The growing complexity of the LCEF could be better supported by identifying a staff role and the expertise needed to carry out overall program financial tracking, analysis and reporting.

Recommendation 2 – overall financial monitoring
The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should review staff roles and responsibilities to ensure that all LCEF financial responsibilities are assigned and carried out in a timely manner, to support sound management and effective decision making regarding the overall LCEF program.
Management response
<p>Management agrees with the recommendation.</p> <p>PCFIB will lead a review of roles and responsibilities related to overall financial monitoring, in collaboration with Corporate Services and Finance Branch.</p> <p>PCFIB will identify staff roles and the expertise needed to carry out overall program financial tracking, analysis and reporting.</p>

3.3 Governance

Findings: The Interdepartmental LCEF Governance Committee was established at the onset of the Fund in July 2017 and has been active in the last two years reviewing funding proposals for recommendation to the Minister. The committee has not addressed its mandate to monitor and oversee implementation of projects. LCEF management is not presenting strategic issues to the committee to seek input and advice.

Agreement Oversight Committees have been established under 10 provincial and territorial agreements and most are meeting at least annually. Two active Agreement Oversight Committees were given an additional role to review proposals under funded provincial programs but they did not carry out any tasks related to this additional role.

Overall, the committees set out in the design of the LCEF are in place, but they are not fully meeting their mandate to provide strategic or operational oversight.

What we examined

The audit assessed whether governance structures were in place and operating as intended to provide oversight of the implementation of the LCEF. This included an examination of the mandate and activities of the LCEF Governance Committee which oversees the LCEF program as a whole and of the Agreement Oversight Committees who oversee the implementation of each provincial and territorial funding agreement. The auditors reviewed the terms of reference and the records of decisions over the life of the committees to assess whether the governance bodies had established clear roles and responsibilities, operated in accordance with their terms of reference, and provided effective oversight in their area of responsibility.

Why is this important?

Sound governance and oversight support effective decision making and ensure that program objectives, priorities and performance targets are addressed. Effective oversight processes are key to ensuring that interdepartmental and intergovernmental committees are able to fulfill their role in monitoring and providing strategic direction over the implementation of the LCEF.

What we found

Oversight of the Low Carbon Economy Fund

At the inception of the LCEF, an LCEF Governance Committee, chaired by the ECCC Deputy Minister, was established with interdepartmental membership at the Assistant Deputy Minister level. The intent in establishing this committee was to leverage the expertise from other departments that administer funding programs with provinces and territories and large G&Cs programs. Standing membership of the committee includes representation from Natural Resources Canada, Infrastructure Canada, Innovation, Science and Economic Development Canada, Indigenous and Northern Affairs Canada, Canadian Housing and Mortgage Corporation, along with ex-officio members from Finance Canada and the Treasury Board Secretariat.

The mandate set out in the LCEF Governance Committee terms of reference is to support the Minister by:

- reviewing and recommending projects for ministerial approval
- providing oversight of the implementation of projects and advice to the Minister to ensure that the LCEF supports the Pan-Canadian Framework on Clean Growth and Climate Change and international mitigation commitments and that projects and activities advance in a manner that aligns with complimentary federal programs

The audit team reviewed the records of decisions for the LCEF Governance Committee from July 2017 to June 2019. The aim was to determine if the committee was operating effectively, with appropriate stakeholder engagement, regular meetings, presentation and discussion of relevant information, documented records of decisions, communication of decisions and priorities and project approvals, as appropriate. The audit found that the committee met as needed to review staff and project evaluation panel recommendations on funding proposals and made recommendations to support the Minister's decision making on these proposals.

However, the audit noted the following with respect to the operations of the committee:

- At four of the 12 meetings where the committee reviewed and recommended projects to the Minister, the committee lacked quorum to make these decisions.
- The considerable expertise of this interdepartmental committee was not engaged to advise on major changes and challenges in the implementation of the LCEF. For example, the committee's feedback was not sought prior to adding the Energy Savings Rebate Program stream for Ontario to the originally planned funding streams.
- The committee did not explicitly assess or provide advice to the Minister regarding the extent to which LCEF supports the Pan-Canadian Framework on Clean Growth and Climate Change and international mitigation commitments or that projects and activities advance in a manner that aligns with complimentary federal programs.

Overall, the audit findings call into question whether the LCEF has been making effective use of the Interdepartmental LCEF Governance Committee and the broader perspective and experience it brings, to guide the implementation and effectiveness of the LCEF. The Committee has been used to review projects and provide funding recommendations, but it has not been called upon to provide strategic input and overall monitoring of the LCEF.

Oversight of provincial and territorial Leadership agreements

The Leadership funding agreements account for a majority of the LCEF's funding envelope (about 72%). Each funding agreement includes the requirement for the LCEF and the province or territory to establish an Agreement Oversight Committee to oversee and monitor the implementation of the agreement.

The mandate of each Agreement Oversight Committee is as follows:

- monitor compliance with the terms and conditions of the agreement, including the provincial and territorial reporting requirements (for example, progress reports, claims and year-end reporting)
- ensure that project audit plans are established and carried out
- monitor the programs and projects under the funding agreement

The audit team expected to find an active Agreement Oversight Committee for each of the 11 Leadership agreements. The audit team reviewed the records of decisions for the Agreement Oversight Committees, to determine if they were operating as intended. The audit found that:

- only eight Agreement Oversight Committees were meeting at least annually
- two others were established in 2018 but did not meet again until early 2020 and one has yet to be established
- discussions and decisions of these formal meetings were documented and included a review of funding agreement clauses and approved and proposed projects and discussion on provincial or territorial activities on climate change

The audit also found some issues with how effective the Agreement Oversight Committees were in carrying out their responsibility to monitor compliance with provincial or territorial reporting requirements. As noted above in project monitoring of Leadership agreements, few provinces and territories fully complied with the requirement to submit timely annual progress reports and financial claims for each program or project. Given the materiality of the Leadership stream to under the LCEF, the success of the provinces and territories in determining and delivering their chosen programs and projects will have a major impact on the success of the LCEF. The role of the Agreement Oversight Committee is crucial in ensuring proper oversight, monitoring and reporting. Without consistent monitoring and reporting on Leadership programs and projects, the LCEF cannot effectively identify the risks to meeting the goals of the Leadership stream and determine and put in place appropriate and timely mitigation measures for each province and territory.

Recommendation 3 – governance

3.1 The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should review the overall governance structure to address the evolving oversight needs of the LCEF, including strategic direction, operational and financial monitoring, to support decision making and ensure that LCEF priorities and performance objectives are addressed.

3.2 The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should reinforce the monitoring role and activities of the Agreement Oversight Committees, to support compliance with the Leadership funding agreements and the delivery of projects and programs at the provincial and territories level.

Management response

Management agrees with the recommendation.

PCFIB will review options for program-level governance structures in light of evolving oversight needs of the LCEF. The processes and procedures of the LCEF Director General Governance Committee will be updated as needed to respond to current and future priorities and performance objectives of the LCEF.

PCFIB will reinforce the monitoring role and activities of the Agreement Oversight Committees (AOC). Each AOC will meet at least twice a year (and more if needed) to ensure proper monitoring of the progress of the portfolio components to support compliance with the Leadership funding agreements and the delivery of projects and programs at the provincial and territorial level..

3.4 Program-level risk management

Findings: At the program design stage, the LCEF program identified some risks and mitigation measures in program authorities documents and internal documentation, as well as in the program's contributions to the departmental Corporate Risk Profile.

However, the program has not developed a formal process to continuously identify, document, analyze, monitor, mitigate and escalate risks that could impact program delivery and objectives.

What we examined

The audit assessed whether formal risk management processes are in place for identifying and addressing risks at the program level. This included an examination of the extent to which mitigation plans were documented and implemented in a timely manner.

Why is this important?

Formal risk management practices support the achievement of a program's mandate and objectives. Implementing continuous risk management activities is key as risks evolve and new risks emerge. A continuous and documented scan of the external and internal control environment helps in identifying and analyzing risks and establishing mitigation measures in a timely manner.

What we found

At the program design stage, the LCEF program considered some program risks, as demonstrated by identification of risks and mitigation measures in program authorities documentation and in internal controls design documentation, as well as in the program's contributions to the departmental Corporate Risk Profile.

However, the audit found no evidence that the LCEF has established a formal process to identify, analyze and track risks on a continuous basis throughout the program's lifecycle or to develop, implement and monitor mitigation measures to contain the risks that would negatively affect its ability to meet its objectives.

Recommendation 4 – risk management

The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should develop, document and implement an evergreen risk management strategy that formalizes the analysis of external and internal risk factors and documents LCEF risk tolerance and risk mitigation plans, to support strategic and operational objectives.

Management response

Management agrees with the recommendation.

PCFIB will develop and implement a risk management strategy that will support the strategic and operational objectives of the LCEF. The strategy will highlight roles and responsibilities, methodology, guidance, tools, templates, risk tolerance and activities.

The strategy will be used to formalize a quarterly review of risks, risk tolerance and mitigation and to monitor activities as documented in the risk registry.

3.5 Information management strategy implementation

Findings: An LCEF G&Cs software system has been developed to facilitate the intake and evaluation of proposals, the administration of contribution funding, submission of recipient reporting and the tracking of performance indicators. However, not all documentation of business value that supports decision making and approvals is being saved in a consistent manner on the LCEF system or on the ECCC corporate drives.

The LCEF has not developed a strategy to manage LCEF information or provided guidance to support staff in understanding what constitutes information of business value and where it should be saved.

What we examined

The audit examined whether adequate information systems are in place to support tracking and reporting of relevant information to inform decision making for the LCEF program. During the course of the audit, the audit team consulted various document repositories, including the LCEF System and the ECCC shared corporate drives. Program staff shared other internal documents

upon request because the audit team could not locate them on the LCEF system or ECCC drives.

Why is this important?

Each project generates a variety of information pertaining to the selection, funding, monitoring and reimbursement phases. Multiple staff members generate and require access to project documentation as they play their role over the lifecycle of the project. As such, the LCEF needs a sound information management strategy to allow for an effective and efficient program administration. Information of business value such as documents pertaining to recipient eligibility, project assessment and approval, funding decisions, financial controls, valid and accurate disbursements and performance information, must be retained and be readily available to demonstrate due diligence and the proper exercise of authority for decision making. Sound information management policies and practices are therefore key in ensuring that program contributions are administered in an accountable manner and in demonstrating stewardship, as per the Treasury Board's [Policy on Transfer Payments](#) and [Policy on Service and Digital](#).

What we found

The LCEF developed a G&Cs software system to facilitate proposal intake and evaluation, administer contribution funds and track performance indicators. However, the LCEF system was developed in stages and was not fully operational when the different LCEF streams were launched. As a result, project information was not stored, managed and tracked in one central location. Rather the audit found that information was saved in a variety of locations in addition to the LCEF system, including the LCEF shared drives, the Corporate Services and Finance Branch's G&Cs shared drive and on internal Excel trackers.

In addition, the audit team was informed that the Corporate Services and Finance Branch G&Cs shared drive is the central repository for all ECCC funding agreements, approval documentation, and claims support and approval. According to departmental guidelines and LCEF procedures, the program is responsible for adding the documents to this shared corporate drive. Audit testing of a sample of payments and contribution agreements revealed that 11 of the 40 files with funding agreements were missing one or more documents in the Corporate Services and Finance Branch G&Cs shared drive.

Throughout the course of the audit, the audit team noted other instances where information was not available for review, for example:

- some Section 32 documents were not available for audit review
- documents on the monitoring of Leadership agreements were not available for review since informal discussions and decisions occurred as issues arose and staff reported that they were not documented
- when committees asked for more information to finalize their assessment of a particular file, there is no documentation to indicate whether further information was provided and how the committee concerns were resolved

- one Leadership proposal was missing the signed Ministerial approval for funding

The audit found no evidence that the LCEF had developed a formal information management strategy and plan to identify what information is needed to administer the program and how that information should be collected, maintained and safeguarded. Furthermore, staff had not received guidance on what information they should be collecting, how to store it centrally so that it is readily available and how to safeguard this information from inappropriate use.

Moreover, at the time of the audit, the LCEF had not determined that the LCEF System would be its primary information repository, nor had it established a plan or dedicated resources to ensure the smooth and timely transition of documents from the various storage locations to the LCEF System.

A sound and proper information management strategy will strengthen the program stewardship and ensure all funding decisions are accounted for appropriately.

Recommendation 5 – information management strategy implementation

The Assistant Deputy Minister, Pan-Canadian Framework Implementation Branch, should:

- develop and implement an information management strategy to ensure that all supporting documentation and information of business value are stored appropriately
- provide guidance to staff regarding what constitutes information of business value and where it should be stored

Management response

Management agrees with the recommendation.

PCFIB will lead a data management task force to develop and implement an information management strategy to guide the identification and storage of information of business value.

The strategy will ensure that there is a central repository of all Programs Directorate data of business value. The task force will develop guidance on the maintenance of the repository, as well as work with partners from Corporate Services and Finance Branch to ensure that, moving forward, information available is accessible and useful for intended users.

3.6 Performance measurement

Findings: Performance measurement for the LCEF has been designed at the project level and at the program level. At the project level, the LCEF developed a performance indicator methodology for estimating GHG reductions for use across all sectors. The methodology is applied to collect estimated GHG reductions for each project at the proposal assessment phase, during the implementation phase and at the project closure phase. All relevant information is stored in the LCEF system. At the program level, the LCEF performance outcomes, roles and responsibilities, data sources and frequency of reporting have been developed as sub-components of the larger Pan-Canadian Framework on Clean Growth Mitigation Program.

What we examined

The audit sought to determine whether progress against LCEF program objectives was adequately monitored, to ensure that the LCEF program would meet its planned targets. This included an examination of performance measurement processes in place to measure and report on LCEF implementation and performance.

Why is this important?

In keeping with the Treasury Board [Policy on Transfer Payments](#), a performance measurement strategy must be developed at the program design stage to support and monitor the continued relevance and effectiveness of the program. A well-defined performance measurement strategy will strengthen the collection, analysis and reporting of sufficient, complete, timely and accurate performance information.

What we found

The LCEF, in the context of performance management, is managed as a sub-component of the larger Pan-Canadian Framework on Clean Growth Mitigation Program. A review of the Climate Change Mitigation Performance Information Profile and Logic Model showed that these formally define the LCEF performance measurement strategy including performance outcomes, roles and responsibilities, data sources and frequency of reporting.

LCEF program outcomes include reductions in GHG emissions by 2030, energy savings and job creation. The audit team was informed that the LCEF intended to report program-level outcomes through the Climate Change Mitigation Performance Information Profile and Logic Model, by reporting on performance for all LCEF funded projects.

The audit found that indicators were developed to measure and monitor performance at the project level for all the funded LCEF projects. During the planning stages, the LCEF demonstrated a strong commitment to developing processes that directly link the outcomes of funded projects with the overall program objective of reducing GHG emission and achieving energy savings.

The LCEF undertook considerable work to develop and validate a methodology to efficiently estimate the GHG impact of proposed projects, based on international standards. The methodology was designed so that a wide variety of projects could be compared and ranked for project assessment and selection purposes. This methodology is outlined in the program application guide. GHG workbooks were developed to provide a consistent format for applicants to use formulas to estimate reductions in GHG emissions.

As part of the annual reporting requirements for each project, recipients are required to review and revise the estimated reductions in GHG emissions, energy savings and job creation throughout the life of the project. This annual update of estimated GHG emissions reductions for each project provides data for the LCEF to continually assess whether the overall program is on track to meet its GHG reduction target.

The audit found that guidance, tools and indicators were developed and implemented to monitor progress against planned targets. Moreover, the LCEF developed placemats and snapshots to report on the aggregated estimated reductions in GHG emissions by 2030 for approved projects.

However, the LCEF did not consistently receive the annual reports from recipients that it needed to update performance indicators at the project and program level. A recommendation to reinforce the monitoring role and activities of the Agreement Oversight Committees, to improve compliance with funding agreements and associated reporting requirements, is provided in section 3.3.

4. Conclusion

Overall, an adequate program was established to enable the administration of the Grants and Contributions Program for LCEF. However, opportunities for improvement were identified to better support stewardship and program sustainability. The areas for improvement include:

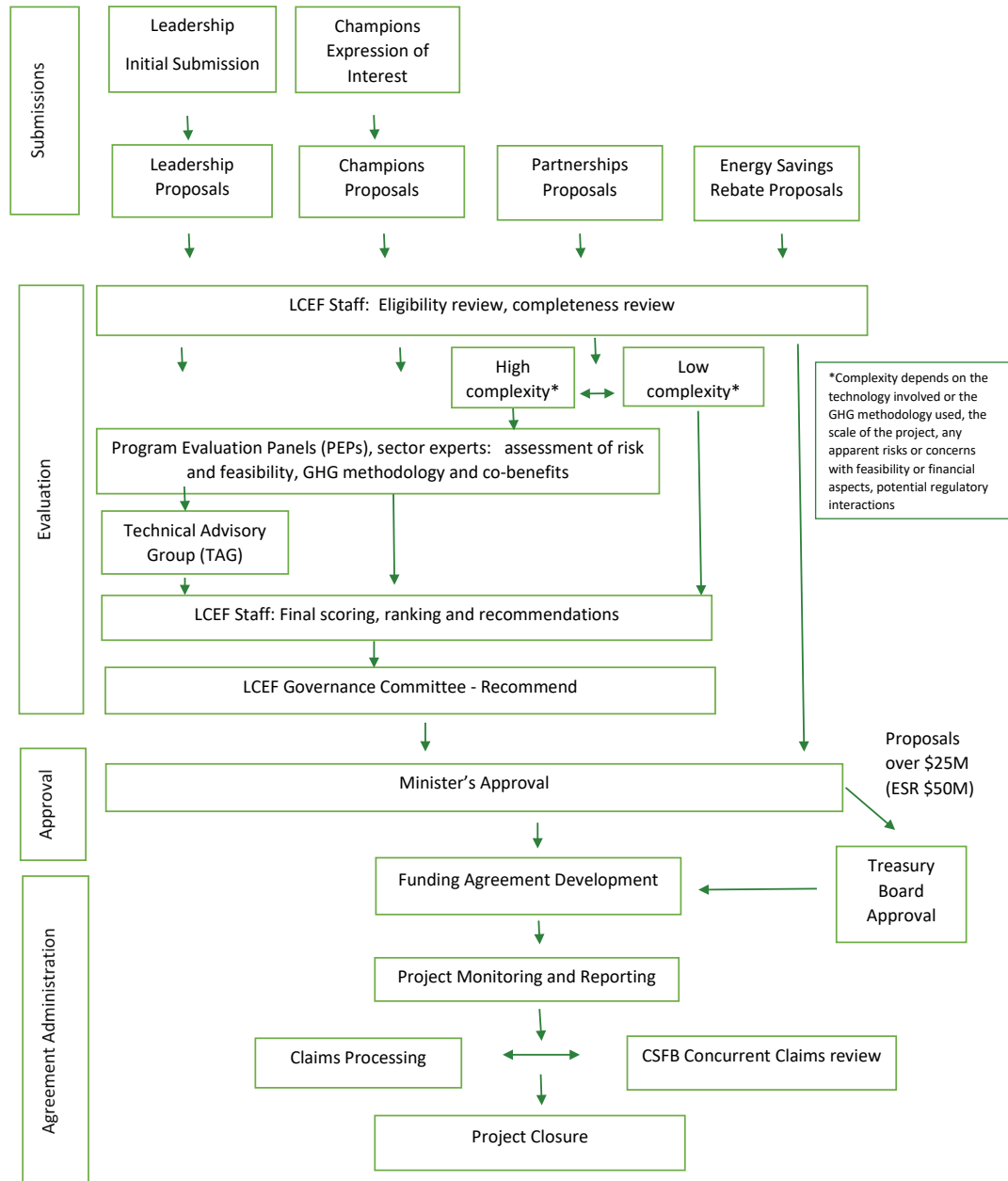
- elements of the G&Cs process
- overall financial monitoring of the program
- governance
- program-level risk management
- information management strategy and implementation

Appendix A: lines of enquiry and audit criteria

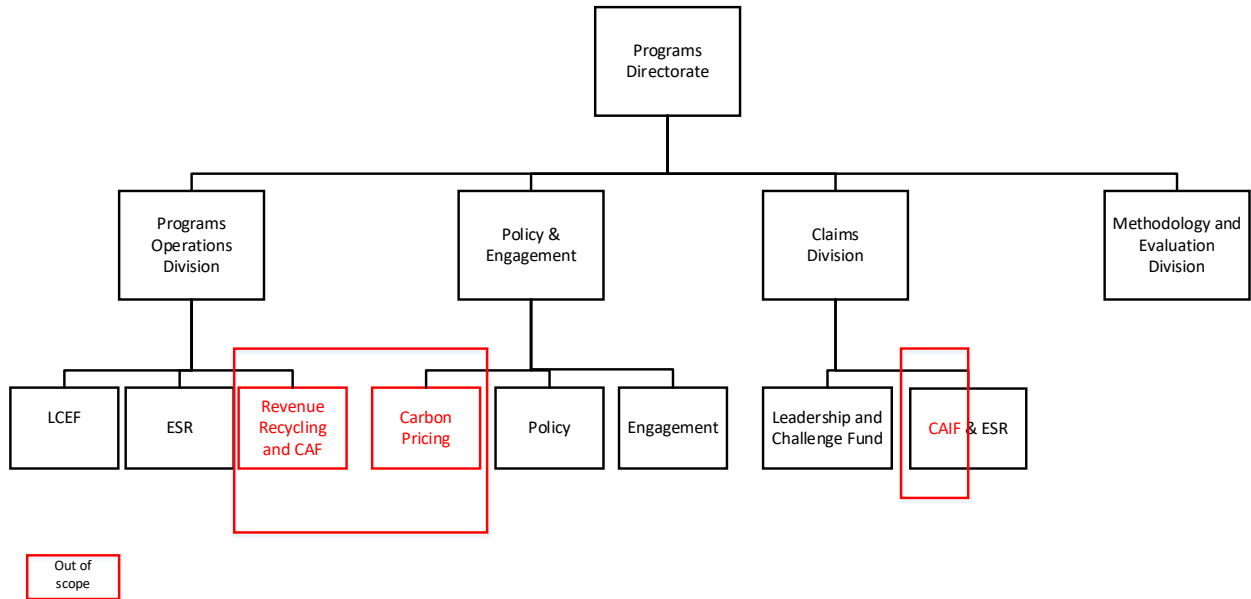
To ensure an appropriate level of assurance in meeting the audit objectives, the following criteria were developed to address the audit objective. These criteria are derived from the Treasury Board [Policy on Transfer Payments](#) and the related directive, standards and guidelines and Core Management Controls

Line of enquiry 1: sound governance and clear accountabilities are in place to support the administration of the LCEF Grants and Contributions Program.
1.1 Governance structures are established and operate as intended.
1.2 Authorities, roles and responsibilities and accountabilities are defined and understood.
Line of enquiry 2: processes and systems adequately support the administration of the LCEF Grants and Contributions Program.
2.1 Relevant information, including spending announcements, the proposal solicitation process, submission requirements, eligibility requirements and deadlines, is communicated to targeted recipients.
2.2 Adequate processes and tools exist for the administration of the G&Cs and are aligned with the TB Policy on Transfer Payments.
2.3 Clear guidance and training is provided to staff involved in the administration of the G&Cs.
2.4 Information systems support tracking and reporting of relevant information to inform decision making throughout the delivery process.
Line of enquiry 3: risks associated with the administration of the LCEF Grants and Contributions Program are considered and mitigated in a timely manner.
3.1 Risk management processes are in place for identifying and addressing risks.
3.2 Mitigation actions are documented and implemented in a timely manner.

Appendix B: Low Carbon Economy Fund grants and contributions process



Appendix C: Programs Directorate organizational chart



Source: Low Carbon Economy Fund organizational chart - October 2019