



ECCC Audit and Evaluation Plan, 2022 to 2027

March 2022



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Note from the Chief Audit Executive and Head of Evaluation

This is an important time for Environment and Climate Change Canada. As the Department's mandate takes on even greater significance in the priorities of the Government of Canada and on the world stage, all branches and functional areas are working together and collaborating with key stakeholders to contribute to the successful achievement of our legislative, policy, program and service delivery objectives.

The Audit and Evaluation Branch developed this plan during the fifth wave of the COVID-19 pandemic. As such, we developed the plan during a period of uncertainty, a sense of fatigue across the Department and enormous pressure to deliver on important Government of Canada environment and climate change priorities. At the same time, departmental officials continued to deliver on foundational administrative, regulatory, scientific, policy and program elements. Furthermore, for the past few years, the Department has been experiencing significant growth, which has meant that all areas have had to adapt to an ever-increasing number of new activities and unprecedented growth in funding and programs.

This year we combine the Departmental Evaluation Plan and Risk-Based Audit Plan into one document to take a holistic view with respect to the projects that we will conduct over the 5-year period. The plan also includes the important work our branch is undertaking to support the implementation of key departmental priorities such as the implementation of the Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police, the Diversity, Inclusion and Employment Equity Strategy and our Mental Health Action Plan. In essence, it provides a complete picture of the use of branch resources to achieve our mandate and objectives.

The Audit and Evaluation Branch will work collaboratively with key partners in the implementation of this plan. Our team members will focus on providing excellent service to departmental senior management as we work towards our vision of being a strategic partner and a trusted advisor in achieving departmental outcomes and enhancing accountability to Canadians

I will continuously review the plan to ensure that our work aligns with emerging risks and priorities and provides relevant, timely insights and advice to support senior management in achieving our departmental objectives.

Christopher MacDonald, MDE, MPA, CIA, CRMA
Director General, Chief Audit Executive and Head of Evaluation
Audit and Evaluation Branch, Environment and Climate Change Canada

March 2022

1. Background

1.1 Purpose

The Environment and Climate Change Canada (ECCC) Audit and Evaluation Plan (AEP) sets out the vision, mission and planned internal audit, advisory, evaluation and known external audit engagements over the next 5 fiscal years. The plan aligns with the Department's mandate, priorities and key corporate risks. It also meets Treasury Board [Policy on Internal Audit](#) and [Policy on Results](#) requirements. The aim is to conduct work and produce reports that include advice and recommendations that add value to ECCC and the broader Government of Canada.

1.2 ECCC core responsibilities

ECCC is the lead federal department for a wide range of environmental and climate change issues, which it addresses through various actions to support the achievement of Government of Canada priorities and engagement with key stakeholders including provinces, territories and Indigenous peoples. Departmental officials also conduct monitoring, science-based research and policy and regulatory development and enforce environmental laws.

The Department's programs focus on minimizing threats to Canadians and their environment from pollution, equipping Canadians to make informed decisions on weather, water and climate conditions, and conserving and restoring Canada's natural environment. The Department's program focus reflects the interdependence between environmental sustainability and economic well-being.

ECCC engages with provinces, territories, Indigenous peoples and others to reduce greenhouse gas emissions, support clean growth initiatives, develop efficient regulatory instruments and support adaptation and resilience to climate change domestically and internationally. Program activities support the following core responsibilities:

- Taking action on clean growth and climate change
- Preventing and managing pollution
- Conserving nature
- Predicting weather and environmental conditions

Under the [Department of the Environment Act](#), the powers, duties and functions of the Minister of the Environment and Climate Change extend to matters such as:

- The preservation and enhancement of the quality of the natural environment, including water, air and soil quality and the coordination of the relevant policies and programs of the Government of Canada
- Renewable resources, including migratory birds and other non-domestic flora and fauna

- Meteorology
- The enforcement of rules and regulations

ECCC delivers its mandate through other acts and regulations. These include the [Canadian Environmental Protection Act, 1999](#) (CEPA 1999), the pollution prevention provisions of the [Fisheries Act](#), the [Federal Sustainable Development Act](#), the [Species at Risk Act](#), the [Migratory Birds Convention Act, 1994](#), the [Canada Wildlife Act](#), the [Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act](#) and the [Antarctic Environmental Protection Act](#).

ECCC officials work closely with the Canadian Environmental Assessment Agency and the Parks Canada Agency, its ministerial portfolio partners, to achieve many common goals. In addition, the Minister of the Environment and Climate Change has secondary or shared responsibility for delivering on other federal departments' mandates. These include the [Arctic Waters Pollution Prevention Act](#) (Transport Canada, Crown-Indigenous Relations and Northern Affairs Canada and Natural Resources Canada), the [Canada Oil and Gas Operations Act](#) (Natural Resources Canada and Indian Oil and Gas Canada) and the [Emergency Management Act](#) (Public Safety Canada).

As a large and diverse organization, ECCC must respond to a wide range of risks and opportunities. The Department's Corporate Risk Profile describes the risk context and risk mitigation and management approach. The document outlines key departmental risks (likelihood and impact), key drivers (or root causes) and mitigation responses.

ECCC officials also work at identifying operational risks, assessing their potential impact and putting in place mitigation measures to address them to the extent possible. Branch heads also consider, either formally or informally, their specific risks and mitigation strategies when developing and delivering their programs and services.

The Audit and Evaluation Branch (AEB) used this operational risk information as the starting point for conducting its internal audit risk analysis and selecting the engagements for the period covered by this Audit and Evaluation Plan. This plan aims to support senior management in the achievement of the Department's objectives by including projects that address key organizational risks and priorities.

1.3 Internal audit and evaluation activities

The Institute of Internal Auditors defines the mission of internal audit as being, "to enhance and protect organizational value by providing risk-based and objective assurance, advice and insight." The internal audit function provides independent, objective audit and advisory activities that aim to improve ECCC administration, management and program delivery. The function provides value-added advice, insights and recommendations through the delivery of audit and advisory engagements conducted in accordance with the Treasury Board [Policy on Internal Audit](#), Institute of Internal Auditors International Professional Practices Framework and the Internal Audit Charter.

The Canadian Evaluation Society defines evaluation as, “the systematic assessment of the design, implementation or results of an initiative for the purposes of learning or decision making.” In this context, the evaluation function examines and reports on the relevance, effectiveness and efficiency of policies and programs. In addition, the function provides advice on the development and implementation of performance measurement tools and strategies. The AEB carries out evaluations in accordance with the Treasury Board [Policy on Results](#), the Canadian Evaluation Society’s adopted Program Evaluation Standards and the Evaluation Charter.

The Chief Audit Executive and Head of Evaluation (CAE-HE) is responsible for establishing a multi-year internal audit plan as well as a multi-year evaluation plan. Given that the AEB performs both functions, the plan is combined so that the branch can apply the right type of work to the area being reviewed and minimize duplication of efforts.

The AEB’s work is composed of the following 10 components.

Risk-based planning. Every year, the AEB produces multi-year internal audit and evaluation plan. The team reviews key documents, consults internal and external stakeholders and performs an analysis that leads to the identification of areas of significance or risk that would benefit from an engagement. The Deputy Minister approves the plan based on the advice and recommendation of the Departmental Audit Committee (DAC) and Performance Measurement, Evaluation and Results Committee (PMERC). Every quarter, the CAE-HE updates DAC and PMERC on the implementation of the plan and proposes changes to address emerging risks as required.

Internal audit and advisory. The Director, Internal Audit, leads the conduct of these engagements in accordance with the approved plan. Internal auditors and external resources (when required) develop the objectives, scope and criteria for a project and carry out the work program to provide assurance or advice on the area examined. The Deputy Minister approves internal audit and advisory reports based on DAC’s recommendation.

Evaluation. The Director, Evaluation, leads the conduct of these projects in accordance with the approved plan. Evaluation staff and external resources (as required) develop the objectives, scope and questions for individual projects and carry out the work plan in order to derive conclusions and develop recommendations. The Evaluation Director presents reports to PMERC for review and recommendation for DM approval. The Deputy Minister approves evaluation reports based on PMERC’s advice and recommendation.

Support to performance measurement. The Evaluation function provides advice and information to senior management from all branches when requested, to support and enhance the development and implementation of performance measurement tools and strategies. The Head of Evaluation also reports annually to PMERC on the quality of the performance information available for evaluation purposes.

Quality assurance and professional practices. The CAE-HE is responsible for having a quality assurance and improvement program in place to support the effective management and delivery of the internal audit and evaluation functions. This includes developing evaluation and internal audit manuals and templates, reviewing audit and evaluation reports prior to their presentation for approval and developing and monitoring action plans to address recommendations in internal assessments (every year) or external assessments (every 5 years) of the functions.

Management action plan follow-up. Professional Practices staff perform this work to provide assurance to the Deputy Minister that management action plan items from previous reports are progressing in line with approved timelines. Every quarter, staff send a call letter to responsible branch heads to obtain information so that the AEB may provide updates to PMERC and DAC and obtain their recommendation for Deputy Minister approval of the progress reports.

Liaison with external assurance providers. The CAE-HE ensures that internal audit and external audit work is coordinated to ensure effective information sharing and minimize, to the extent possible, the duplication of effort. ECCC is routinely included as part of the scope of audits undertaken by the Office of the Auditor General, the Office of the Comptroller General, the Office of the Commissioner of the Environment and Sustainable Development or other external assurance providers. In addition, ECCC is also included in the scope of a number of other government department evaluations of environment and climate change related subjects. In these cases, the AEB takes on a coordination role and supports senior management throughout the process.

Departmental Audit Committee support and activities. The AEB provides secretariat support to DAC. This entails working with the Chair to develop agendas and rolling action plan items, as well as organizing meetings (quarterly meetings as well as ad-hoc meetings) or addressing matters secretarially. It also involves liaising with senior management on agenda topics, preparing meeting documentation to provide it to members in advance of meetings and ensuring that member invoices for time and travel (when applicable) are processed in a timely manner and properly disclosed.

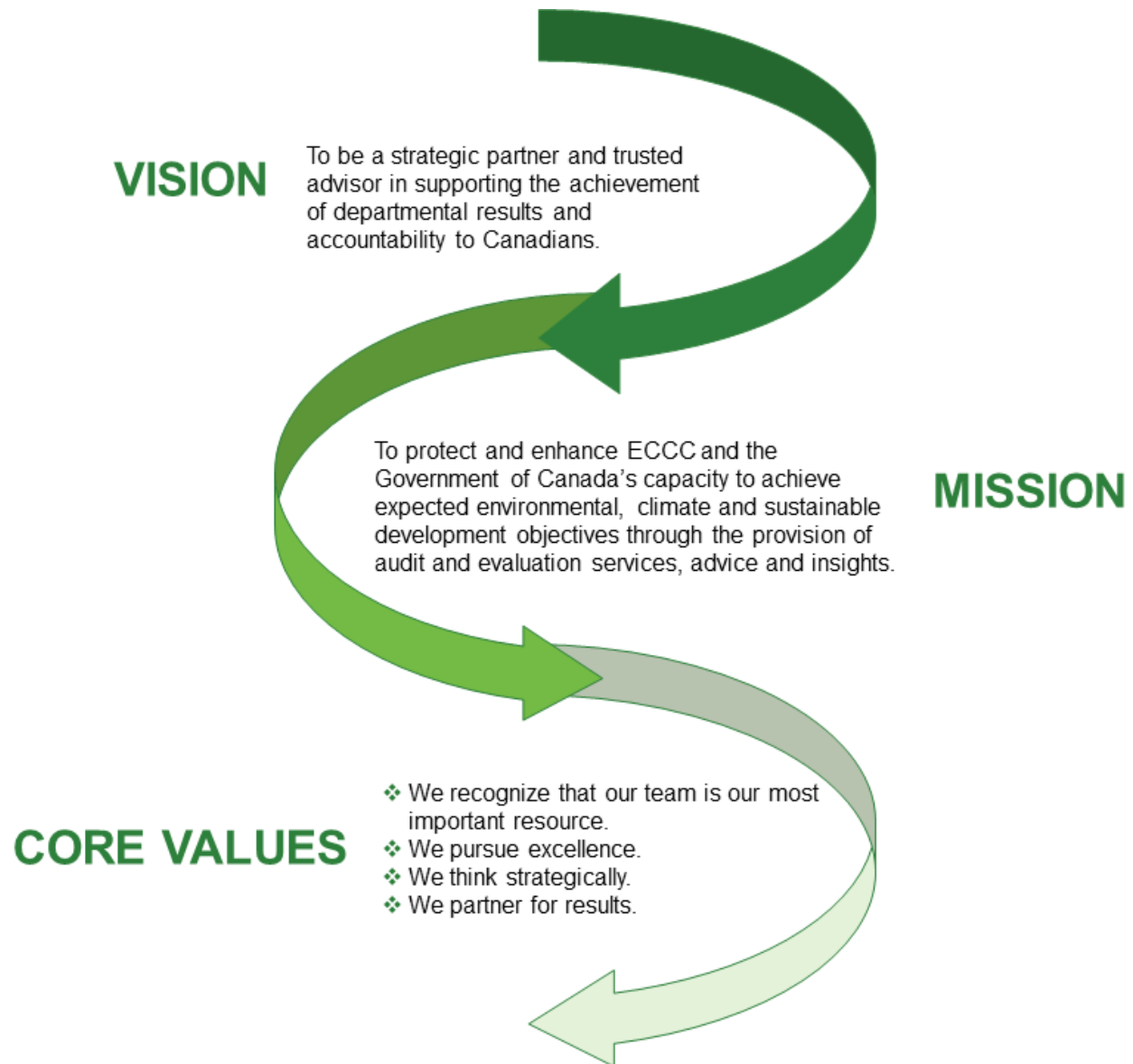
Corporate responsibilities and administration. The CAE-HE sits on most ECCC committees including, the Executive Management Committee, DAC (ex-officio member) and PMERC. The Directors of Internal Audit and Evaluation, as well as most staff members, participate on various governance bodies and working groups related to particular subjects.

Broader Government of Canada collaboration. The CAE-HE contributes to broader Government of Canada discussions on internal auditing, evaluation and performance measurement. He also attends regular meetings on internal audit hosted by the Office of the Comptroller General and regular meetings on evaluation and performance measurement hosted by Treasury Board of Canada Secretariat officials. In fiscal year 2022 to 2023, the CAE-HE will continue to be one of a number of Chief Audit Executives who will serve as a member of the Assistant Comptroller General Advisory Committee on Internal Audit.

1.4 The AEB vision, mission and core values

We updated our branch vision, mission and core values in the fall 2021. The updated document guides our actions and how we collaborate with key stakeholders.

Figure 1: The Audit and Evaluation Branch's vision, mission and core values



The **AEB's Vision** is to be a strategic partner and a trusted advisor in supporting the achievement of departmental results and accountability to Canadians.

The **AEB's Mission** is to protect and enhance ECCC, and the Government of Canada's, capacity to achieve expected environmental, climate change and sustainable development objectives through the provision of audit and evaluation services, advice, and insights.

The **AEB's mandate** is to support the continuous improvement of ECCC's programs, policies, administration and initiatives. We also contribute to the achievement of the Department's objectives by providing timely and objective information, assurance and advice to the senior management team.

The **AEB's Value Statements** reflect our collective principles, guide the development of our strategic direction and the conduct of our operational activities and demonstrate our commitment to fairness, respect and professionalism.

- **We recognize that our team is our most important resource**

We nurture a culture of care. We promote diversity and inclusivity, as well as health and safety, wellness and respectful and open communication. We are one team united through talent to achieve common objectives.

- **We pursue excellence**

Values and ethics are the foundation of our work. We uphold the highest level of integrity, objectivity and professionalism in all that we do. Our team members collectively have the necessary skills, knowledge and abilities to perform our work. We invest in training and development, provide each staff member with opportunities to grow, develop and make a difference through their work, and help them prepare for future career opportunities.

- **We think strategically**

Agile and innovative, we adapt to changing and evolving situations and priorities. We are constantly looking for ways to improve the value of our work for Canadians.

- **We partner for results**

We foster meaningful partnerships through a focus on collaboration. Our insights, based on the best available data and information, support informed decision making, and our recommendations support sound management practices.

1.5 Audit and Evaluation Branch initiatives and branch look-ahead

Mental Health Action Plan 2021 to 2023

ECCC launched its first department-wide 3-year mental health strategy in 2017 in response to the Federal Public Service Workplace Mental Health Strategy. The strategy focused on 4 key areas: awareness, support, recovery and leadership to drive culture change. Since then, across the Department, there has been a significant increase in activities, and initiatives related to creating a work environment that supports employee mental health.

In FY 2021 to 2022, each branch was asked to develop and implement its own 2-year mental health strategy or action plan to support overall departmental initiatives. This was done in recognition that each branch has different operational environments and needs with respect to supporting employee mental health.

The AEB embraced this opportunity and created, in collaboration with departmental specialists, our own branch Mental Health Action Plan (MHAP). The AEB MHAP identified issues, described the strategic framework that guides efforts and clarified roles and responsibilities to support mental health over the next 2 fiscal years. It is an evergreen document that we will continuously review and update to ensure that it aligns with our branch specific needs.

Diversity, Inclusion and Employment Equity

ECCC delivers a range of programs and services across Canada. In order to meet the needs of all Canadians, departmental staff should reflect the diversity of those we serve and provide a work environment that is safe and inclusive for everyone.

The AEB senior management understands that issues of systemic racism, harassment and discrimination persist in society and in federal public service workplaces. These serious issues demand our full attention and action. The AEB has worked steadily over the last few years to build a diverse workforce, support professional development, and create a safe, inclusive, respectful work environment for all staff.

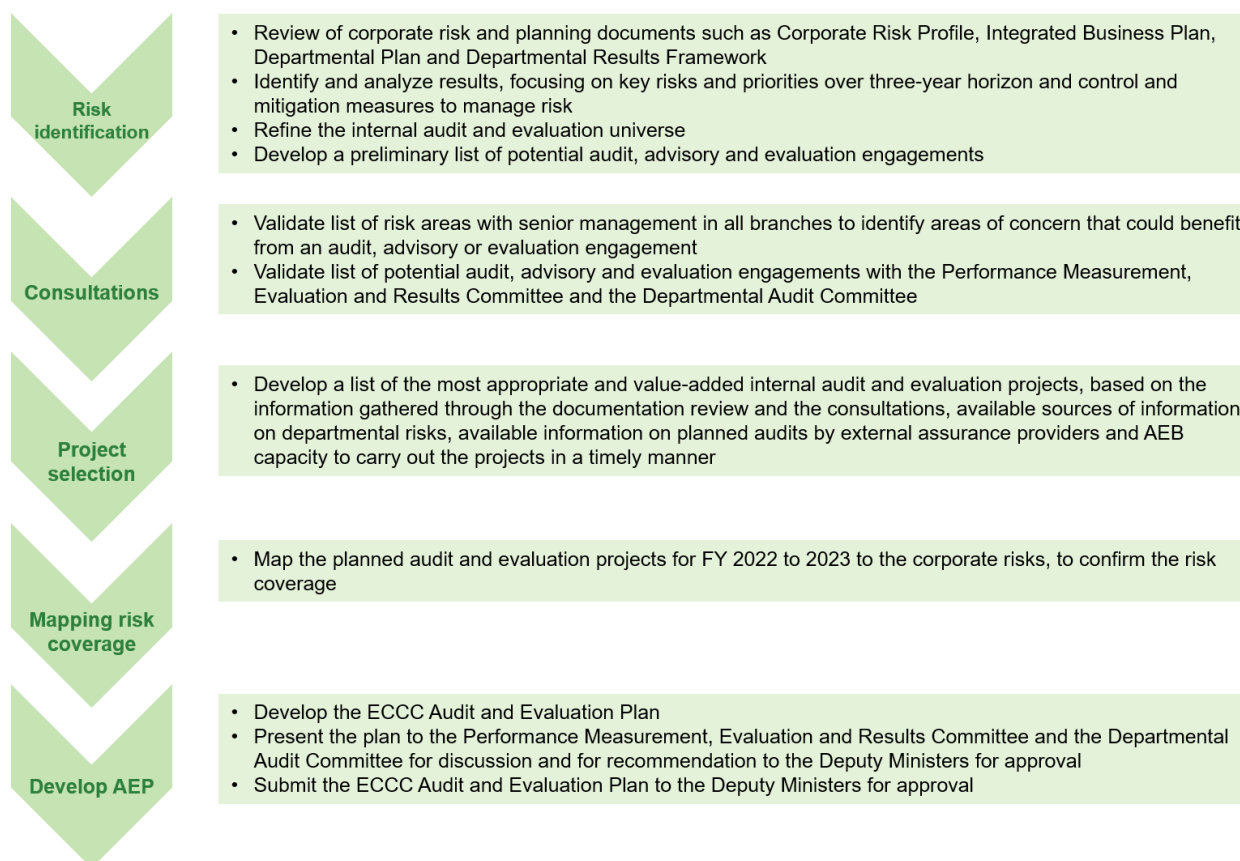
The branch is committed to achieving and delivering expected results defined by the Diversity, Inclusion and Employment Equity: An ECCC Strategy for 2021-2024 (the Strategy). Through bold, concrete, measurable and meaningful commitments, we will focus our attention on the following key areas: recruitment, employee development and retention, education and awareness and strengthened governance supports.

Under the Strategy, we will report on progress annually. As we learn, the Strategy will adapt and remain evergreen, responding to our changing needs and priorities.

2. Planning approach and methodology

2.1 Introduction

To develop this plan, we reviewed various departmental documents and elements of the audit and evaluation universe. This information supported our risk analysis that led to the identification of audit, advisory and evaluation projects. The intent was not to duplicate departmental corporate and branch level risk management activities. Rather, our analysis builds on the corporate risk processes in place and leads to the scheduling of projects that will support the Department in managing its risks as it works towards achieving its objectives. By taking a risk-based approach, the AEB is able to identify areas that may require relatively more oversight. This approach allows for efficient use of internal audit and evaluation resources.

Figure 2: Process for developing the Audit and Evaluation Plan

2.2 Risk identification and consultation

A preliminary list of risks was identified through a review of key corporate risk and planning documentation (for example, Corporate Risk Profile, Integrated Business Plan, Departmental Plan and Departmental Results Framework) and consultations with all branches. This process included the validation of key organization and branch-specific risks. As we did this, we focused on the following items:

- Key risks and priorities over a 3-year planning horizon
- Controls and mitigation measures to manage risks
- Branch management concerns or the identification of areas that could benefit from an audit, advisory or evaluation engagement

[Appendix A](#) provides a description of key departmental risk areas.

2.3 Internal audit and evaluation universe

The internal audit and evaluation universe is based on the Departmental Results Framework, Program Information Profiles and key priority projects ([Appendix B](#)).

2.4 Project selection and prioritization

We developed a list of internal audit, advisory and evaluation projects using the methods described in the previous sections. The selection process was based on professional judgement, with due consideration to available sources of information on risks, controls and governance processes regarding administration, management, program delivery, planned horizontal and external audits, and AEB capacity.

We considered the following factors in the engagement prioritization process:

- Important departmental risks and priorities
- Planned changes or major projects that will affect ECCC's operating environment
- Required evaluation projects to meet [Financial Administration Act](#) and Treasury Board requirements
- Previous audit and evaluation coverage
- Planned external audits involving ECCC

The AEB presented the draft list of proposed projects for review and feedback to PMERC in January 2022 and to DAC in February 2022. We presented the draft plan to PMERC and DAC in March 22 for review and recommendation for Deputy Minister approval.

2.5 Progress made in implementing the Audit and Evaluation Plans

A final element considered in the development of this plan was the progress made on the Departmental Evaluation Plan 2021 to 2026 and Risk-Based Audit Plan 2021 to 2023. A status update is provided for the internal audit and evaluation projects planned for last fiscal year.

Internal audits

Audit of the administration of the grants and contributions for the Canada Nature Fund

Type of engagement: Internal audit

Planned DAC tabling date as of March 31, 2021: March 2021

Status: Tabled at DAC in June 2021

Notes: Completed

Review of the progress in the implementation of the ECCC Data and Analytics Strategy

Type of engagement: Advisory

Planned DAC tabling date as of March 31, 2021: December 2021

Status: To be tabled at DAC in June 2022

Notes: Delayed due to changes to engagement plan, in agreement with the client

Advisory engagement on the design and implementation of the Enforcement Branch's risk-based approach

Type of engagement: Advisory

Planned DAC tabling date as of March 31, 2021: December 2021

Status: Tabled at DAC in December 2021, as planned

Notes: Completed

Audit of the classification function at ECCC

Type of engagement: Internal audit

Planned DAC tabling date as of March 31, 2021: March 2022

Status: Tabled at DAC in March 2022, as planned

Notes: Completed

Evaluations**International Climate Change Cooperation**

Type of engagement: Horizontal evaluation, ECCC lead

Planned PMERC tabling date as of March 31, 2021: June 2021

Status: Tabled at PMERC in June 2021, as planned

Notes: Completed

Environmental Damages Fund

Type of engagement: Internal evaluation

Planned PMERC tabling date as of March 31, 2021: June 2021

Status: Tabled at PMERC in March 2022

Notes: Completed

Canada Nature Fund – Protected Areas and Species at Risk

Type of engagement: Internal evaluation

Planned PMERC tabling date as of March 31, 2021: June 2021

Status: Tabled at PMERC in October 2021

Notes: Completed

Freshwater Action Plan - Great Lakes Protection Initiative

Type of engagement: Internal evaluation

Planned PMERC tabling date as of March 31, 2021: September 2021

Status: Tabled at PMERC in November 2021

Notes: Completed

Freshwater Action Plan - Lake Winnipeg Basin Program

Type of engagement: Internal evaluation

Planned PMERC tabling date as of March 31, 2021: September 2021

Status: Tabled at PMERC in November 2021

Notes: Completed

Weather Observations, Forecasts and Warnings

Type of engagement: Internal evaluation

Planned PMERC tabling date as of March 31, 2021: September 2021

Status: Tabled at PMERC in October 2021

Notes: Completed

World Class Tanker Safety Initiative

Type of engagement: Horizontal evaluation, Transport Canada lead

Planned PMERC tabling date as of March 31, 2021: September 2021

Status: Tabled at PMERC in November 2021

Notes: Completed

Core Climate Change Mitigation

Type of engagement: Internal evaluation

Planned PMERC tabling date as of March 31, 2021: March 2022

Status: To be tabled at PMERC in June 2022

Notes: Delayed due to election period

Federal Leadership Towards Zero Plastic Waste in Canada

Type of engagement: Horizontal evaluation, ECCC lead

Planned PMERC tabling date as of March 31, 2021: March 2022

Status: To be tabled at PMERC in June 2022

Notes: Delayed due to election period

Green Municipal Fund

Type of engagement: Horizontal evaluation, Natural Resources Canada lead

Planned PMERC tabling date as of March 31, 2021: March 2022

Status: Tabled at PMERC in December 2022

Notes: Delayed due to election period and capacity

Hydrological Services

Type of engagement: Internal evaluation

Planned PMERC tabling date as of March 31, 2021: March 2022

Status: To be tabled at PMERC in March 2023

Notes: Delayed due to internal administrative issues

Trans-Mountain Pipeline Expansion – Phase IV Implementation

Type of engagement: Horizontal evaluation, Natural Resources Canada lead

Planned PMERC tabling date as of March 31, 2021: June 2021

Status: To be tabled at NRCAN Performance Measurement, Evaluation and Experimentation Committee in June 2022

Notes: Delayed due to election period; to be tabled at ECCC PMERC in September 2022

3. Audit and Evaluation Branch resources

For the FY 2022 to 2023, the AEB has a notional budget of about \$3 million in salary and about \$735,000 in operations and maintenance, for a total of about \$3.8 million to implement this plan (see Table 1). The operations and maintenance budget is supplemented by government-approved program funding, which varies from one year to the next.

Table 1: Audit and Evaluation Branch planned budget for fiscal year 2022 to 2023

Divisions	Salary	Operations and Maintenance	Total	FTE
Office of the Chief Audit Executive and Head of Evaluation	\$350,000	\$25,000	\$375,000	3
Branch administration	\$220,000	\$190,000	\$410,000	3
Internal audit	\$950,000	\$225,000	\$1,175,000	10
Professional practices and liaison	\$450,000	\$25,000	\$475,000	5
Evaluation	\$950,000	\$250,000	\$1,200,000	10
Total - Divisions	\$2,920,000	\$715,000	\$3,635,000	31
Departmental Audit Committee	\$145,000	\$20,000	\$165,000	0
Sub-total	\$145,000	\$20,000	\$165,000	0
Total - Branch	\$3,065,500	\$735,000	\$3,800,000	31

¹The fiscal year 2022 to 2023 planned budget represents the resources required to maintain the AEB's core capacity and deliver the Audit and Evaluation Plan. For Salary and Operations and Maintenance, the budget includes both A-base and B-base funds, with the latter representing 13,5% of branch funding for the fiscal year.

The AEB currently has 31 funded positions. A Human Resources Plan is in place, with the goal of staffing all positions by June 1, 2022. Staffing actions may be greater than funded positions, given our commitment to hiring co-op students as well as individuals from the Federal Student Work Employment Program. It may also include the hiring of casuals and terms to support specific work needs for a fixed period of time.

Internal audit staff proficiency

Internal audit staff continuously seek ways to demonstrate their professional proficiency in accordance with the Institute of Internal Auditors International Professional Practices Framework. Of the 15 current internal audit staff, including the CAE-HE and Professional practices and liaison staff, 7 have internal audit designations and 5 are working towards obtaining their designation within the next year. Internal audit staff have an appropriate mix of skills and competencies to implement year one of this plan.

Staffing plan

The Internal Audit Director and the Evaluation Director will undertake processes to staff vacant positions as they arise during the fiscal year.

Training plan

It is important for the CAE-HE to develop and resource a training plan that addresses overall gaps and supports professional development and employee career advancement. Specifically, for those with certifications within the group, there is a requirement to obtain 40 hours per year of professional development to maintain their active membership status with their certification bodies (for example, Certified Internal Auditors or Chartered Professional Accountants). In addition, each employee normally takes up to 3 days of mandatory training each year that is included in the list of mandatory courses developed by the Human Resources Branch.

The training plan for FY 2022 to 2023 focuses on the following priorities:

- Taking ECCC mandatory training as approved by the Executive Management Committee
- Building overall team competencies in the area of oral and written communications
- Meeting employee training needs related to their certifications
- Addressing individual learning and development needs in the performance of their duties
- Identifying training opportunities for individuals to obtain the knowledge and competencies to advance in their federal public service careers

A number of individuals will also participate in the annual Canadian Evaluation Society and Institute of Internal Auditors Canadian conferences.

4. Planned audits and evaluations

The list of projects scheduled for FY 2022 to 2023 includes 7 internal audit projects and 10 evaluation projects.

4.1 Planned internal audit projects

Review of the progress in the implementation of the ECCC Data and Analytics Strategy

Anticipated DAC tabling date: Q1, 2022 to 2023 (carry forward from 2021 to 2022)

Office of primary interest: Strategic Policy Branch, Corporate Services and Finance Branch

Audit of the ECCC application and implementation of the Policy on COVID-19 Vaccination for the Core Public Administration – Leave Without Pay

Anticipated DAC tabling date: Q1, 2022 to 2023

Office of primary interest: Human Resources Branch

Audit of the ECCC application and implementation of the Policy on COVID-19 Vaccination for the Core Public Administration – Attestation process and administration of accommodation requests

Anticipated DAC tabling date: Q2, 2022 to 2023

Office of primary interest: Human Resources Branch

Joint audit and evaluation review of ECCC's Respect Bureau

Anticipated DAC tabling date: Q3, 2022 to 2023

Office of primary interest: Respect Bureau

Management review of Public Affairs and Communications Branch

Anticipated DAC tabling date: Q3, 2022 to 2023

Office of primary interest: Public Affairs and Communications Branch

Audit of the administration of public inquiries

Anticipated DAC tabling date: Q4, 2022 to 2023

Office of primary interest: Public Affairs and Communications Branch

Joint assurance products: Labs Canada

Anticipated DAC tabling date: To be determined

Office of primary interest: Corporate Services and Finance Branch, Science and Technology Branch

4.2 Planned evaluation projects

Core Climate Change Mitigation

Type of project: Internal evaluation

Anticipated PMERC tabling date: Q1 2022 to 2023

Office of primary interest: Environmental Protection Branch

Federal Leadership Towards Zero Plastic Waste

Type of project: Horizontal evaluation, ECCC lead

Anticipated PMERC tabling date: Q1 2022 to 2023

Office of primary interest: Environmental Protection Branch

Trans-Mountain Pipeline Expansion – Phase IV Implementation

Type of project: Horizontal evaluation, Natural Resources Canada lead

Anticipated PMERC tabling date: Q2 2022 to 2023

Office of primary interest: Environmental Protection Branch

Impact Assessment and Regulatory Processes

Type of project: Horizontal evaluation, Impact Assessment Agency of Canada lead

Anticipated PMERC tabling date: Q2 2022 to 2023

Office of primary interest: Environmental Protection Branch

Canadian Shellfish Sanitation Program

Type of project: Horizontal evaluation, Fisheries and Oceans Canada lead

Anticipated PMERC tabling date: Q2 2022 to 2023

Office of primary interest: Science and Technology Branch

Green Municipal Fund

Type of project: Horizontal evaluation, Natural Resources Canada lead

Anticipated PMERC tabling date: Q3 2022 to 2023

Office of primary interest: Science and Technology Branch

Oceans Protection Plan

Type of project: Horizontal evaluation, Transport Canada lead

Anticipated PMERC tabling date: Q3 2022 to 2023

Office of primary interest: Environmental Protection Branch

Hydrological Services

Type of project: Internal evaluation

Anticipated PMERC tabling date: Q4 2022 to 2023

Office of primary interest: Meteorological Service of Canada

Whales Initiative, including Protection Measures for the Southern Resident Killer Whale

Type of project: Horizontal evaluation, Fisheries and Oceans Canada lead

Anticipated PMERC tabling date: Q4 2022 to 2023

Office of primary interest: Environmental Protection Branch

Species at Risk

Type of project: Horizontal evaluation, ECCC lead

Anticipated PMERC tabling date: Q4 2022 to 2023

Office of primary interest: Canadian Wildlife Service

[Appendix C](#) contains descriptions of planned engagements for the first year of the plan, with their estimated resource cost. The table in [Appendix D](#) identifies the internal audit projects scheduled for the next 2 fiscal years as well as the evaluations scheduled for the next 5 fiscal years. In addition, the table includes planned external assurance engagements to be conducted by external assurance providers.

Table 2 sets out the total number of hours that the AEB anticipates will be needed to carry out its work in fiscal year 2022 to 2023, by function.

Table 2: Total planned hours, by function, fiscal year 2022 to 2023

Function	Hours for the year	Percentage
Evaluation	10,940	38%
Audit and advisory	6,909	24%
Corporate and branch administration	5,110	18%
External liaison	1,500	5%
Risk-based audit and evaluation planning	1,200	4%
DAC support	850	3%

Function	Hours for the year	Percentage
Publishing	500	2%
Quality assurance	500	2%
Support to ECCC performance measurement	500	2%
Action plan follow-up	300	1%
GOC responsibilities	200	1%
TOTAL	28,509	100%

5. External assurance providers

Every year, the AEB consults with external assurance providers such as the Office of the Comptroller General, the Office of the Auditor General and Commissioner of the Environment and Sustainable Development, and other Agents of Parliament, to ensure that ECCC's internal audit and evaluation plan considers their planned work. We consult to avoid duplication of effort and minimize the impact of assurance work on ECCC senior management (where applicable).

The following is a list of the planned external assurance projects for FY 2022 to 2023. The information provided is current as of February 2022. As external assurance providers update their plans, we will inform ECCC senior management and the Departmental Audit Committee.

CESD Audit on Climate Change Programs: Federal carbon pricing benchmark

Anticipated tabling date to Parliament: Spring 2022

Office of primary interest: Environmental Protection Branch

CESD Audit on Hydrogen in Canada's Energy System

Anticipated tabling date to Parliament: Spring 2022

Office of primary interest: Climate Change Branch

Canadian Human Rights Commission - Horizontal Audit on the Employment of Racialized People in Management and Executive Positions in the Public Sector

Anticipated tabling date: Q2 2022 to 2023

Office of primary interest: Human Resources Branch

CESD Review of the 2022 to 2026 Federal Sustainable Development Strategy

Anticipated tabling date to Parliament: prior to Fall 2022

Office of primary interest: Strategic Policy Branch

CESD Review of the Progress Report on the 2019 to 2022 Federal Sustainable Development Strategy

Anticipated tabling date to Parliament: Fall 2022

Office of primary interest: Strategic Policy Branch

CESD Audit on the contribution of Departmental Sustainable Development Strategies to the 2019 to 2022 Federal Sustainable Development Strategy (related to goal 9: healthy wildlife populations)

Anticipated tabling date to Parliament: Fall 2022

Office of primary interest: Canadian Wildlife Service

Offices of secondary interest (to be confirmed): Strategic Policy Branch, Enforcement Branch, International Affairs Branch, Science and Technology Branch, Corporate Services and Finance Branch and Environmental Protection Branch

CESD Audit on the use of discretionary powers to protect species at risk/recovery of species at risk follow-up

Anticipated tabling date to Parliament: Fall 2022

Office of primary interest: Canadian Wildlife Service

CESD Audit on protection of aquatic species at risk

Anticipated tabling date to Parliament: Fall 2022

Office of primary interest: Canadian Wildlife Service

OAG Audit of Protecting the North

Anticipated tabling date to Parliament: Fall 2022

Office of primary interest: Meteorological Service of Canada

OAG Audit of Consolidated Financial Statements (for the fiscal year ending March 31, 2022)

Anticipated tabling date to Parliament: Fall 2022

Office of primary interest: Corporate Services and Finance Branch

Appendix A: Risk coverage

The team first assessed each of the 7 areas identified in the ECCC 2020 to 2023 Corporate Risk Profile (revised January 2022) in terms of impact and likelihood. We assessed Impact in terms of strategic importance and reputational risk and Likelihood in terms of the control environment and time since last audit, evaluation or advisory engagement.

Strategic partnerships

Description: There is a risk that ECCC and its key external partners, including the provinces and territories, will not effectively or efficiently cooperate on matters critical to the achievement of ECCC's mandate.

Risk level: High

Explanatory notes: The CESD is covering many of the departmental risks in this area. In addition, there are a number of joint evaluation projects scheduled over the 5 years of the plan.

Indigenous relationships

Description: There is a risk that ECCC will not effectively adapt its policy development and program management approaches to support its work with Indigenous peoples and communities.

Risk level: High

Explanatory notes: This element is included in each evaluation project and considered in the conduct of all internal audit projects.

Information for decision making

Description: There is a risk that ECCC will not be able to leverage available sources of information in a timely and complete fashion to support evidence-based decisions and activities.

Risk level: Moderate

Explanatory notes: A review of the data and analytics strategy and scientific advice is included in the plan. Furthermore, all projects will provide information to support decision making.

Human resources

Description: There is a risk that ECCC will not attract, develop and retain the qualified, diverse, agile and equipped workforce it needs to fulfill its mandate over time.

Risk level: High

Explanatory notes: A number of projects focus on the human resources function, either directly or indirectly.

Capital and technology infrastructure

Description: There is a risk that ECCC's capital and technology infrastructure will erode and be insufficient to support critical and other core operations.

Risk level: High

Explanatory notes: We will monitor this area in FY 2022 to 2023 and schedule presentations to DAC to ensure that this risk area is regularly reviewed.

Change management

Description: There is a risk that ECCC will not have the necessary capabilities to adapt its programs, policies and processes in a changing context.

Risk level: Low

Explanatory notes: Change management elements will be considered in all projects.

Operational resiliency

Description: There is a risk that the Department's key programs and enablers will not adapt to or be resilient in the face of unforeseen events and circumstances stemming from a changing climate or other factors.

Risk level: Moderate

Explanatory notes: We will monitor this area in FY 2022 to 2023 and schedule presentations to DAC to ensure that this risk area is regularly reviewed.

As a next step, to identify the most appropriate and value-added internal audit and evaluation projects, the AEB took into consideration the 3 corporate risk themes identified in the ECCC 2020 to 2023 Corporate Risk Profile (revised January 2022). These are:

- **Theme 1: relationships and partnerships.** Risks that relate to the critical partnerships needed to discharge the Department's mandate. Specifically, strategic partnerships and Indigenous relationships.
- **Theme 2: critical enablers.** Risks that relate to the foundational management practices or key enablers needed to manage for results. Specifically, information for decision making, human resources and capital and technology infrastructure.
- **Theme 3: responding to change.** Risks that relate to the management of key changes and transformations. Specifically, change management and operational resiliency.

The planned projects for FY 2022 to 2023 were then mapped to corporate risks, to provide an overview of risk coverage.

Internal audits

Review of the progress in the implementation of the ECCC Data and Analytics Strategy

Anticipated DAC tabling date: Q1 2022 to 2023

Corporate risk theme: 2

Risk area: 3

Audit of the ECCC application and implementation of the Policy on COVID-19 Vaccination for the Core Public Administration – Leave Without Pay

Anticipated DAC tabling date: Q1 2022 to 2023

Corporate risk theme: 2

Risk area: 4

Audit of the ECCC application and implementation of the Policy on COVID-19 Vaccination for the Core Public Administration – Attestation process and administration of accommodation requests

Anticipated DAC tabling date: Q2 2022 to 2023

Corporate risk theme: 2, 3

Risk area: 4, 6

Joint audit and evaluation review of ECCC's Respect Bureau

Anticipated DAC tabling date: Q3 2022 to 2023

Corporate risk theme: 2

Risk area: 4, 6

Management review of Public Affairs and Communications Branch

Anticipated DAC tabling date: Q3 2022 to 2023

Corporate risk theme: 1, 2, 3

Risk area: 1, 3, 4, 7

Audit of the administration of public inquiries

Anticipated DAC tabling date: Q4 2022 to 2023

Corporate risk theme: 1, 3

Risk area: 1, 7

Joint assurance products: Labs Canada

Anticipated DAC tabling date: TBD

Corporate risk theme: 1, 2

Risk area: 1, 2, 3, 5, 6

External audits**CESD Audit on Climate Change Programs: Federal carbon pricing benchmark**

Anticipated tabling at Parliament: Spring 2022

Corporate risk theme: 1

Risk area: 1

CESD Audit on Hydrogen in Canada's Energy System

Anticipated tabling at Parliament: Spring 2022

Corporate risk theme: 2

Risk area: 4

Canadian Human Rights Commission - Horizontal Audit on the Employment of Racialized People in Management and Executive Positions in the Public Sector

Anticipated tabling: Q2 2022 to 2023

Corporate risk theme: 1, 2

Risk area: 1, 2, 3, 5, 6

CESD Review of the 2022 to 2026 Federal Sustainable Development Strategy

Anticipated tabling at Parliament: Fall 2022

Corporate risk theme: 1, 2, 3

Risk area: 1, 2, 5, 6, 7

CESD Review of the Progress Report on the 2019 to 2022 Federal Sustainable Development Strategy

Anticipated tabling at Parliament: Fall 2022

Corporate risk theme: 1, 2, 3

Risk area: 1, 2, 5, 6, 7

CESD Audit on the contribution of Departmental Sustainable Development Strategies to the 2019 to 2022 Federal Sustainable Development Strategy (related to goal 9: healthy wildlife populations)

Anticipated tabling at Parliament: Fall 2022

Corporate risk theme: 1, 2, 3

Risk area: 1, 2, 5, 6, 7

CESD Audit on the use of discretionary powers to protect species at risk/recovery of species at risk follow-up

Anticipated tabling at Parliament: Fall 2022

Corporate risk theme: 1, 2, 3

Risk area: 1, 2, 3

CESD Audit on protection of aquatic species at risk

Anticipated tabling at Parliament: Fall 2022

Corporate risk theme: 1, 2

Risk area: 1, 2, 3

OAG Audit of Protecting the North

Anticipated tabling at Parliament: Fall 2022

Corporate risk theme: 1, 2

Risk area: 1, 2, 3

OAG Audit of Consolidated Financial Statements (for the fiscal year ending March 31, 2022)

Anticipated tabling at Parliament: Fall 2022

Corporate risk theme: 2

Risk area: 3

Evaluations**Core Climate Change Mitigation**

Anticipated PMERC tabling date: Q1 2022 to 2023

Corporate risk theme: 1, 2, 3

Risk area: 1, 2, 3, 5, 6, 7

Federal Leadership Towards Zero Plastic Waste

Anticipated PMERC tabling date: Q1 2022 to 2023

Corporate risk theme: 1, 2, 3

Risk area: 1, 2, 3, 6

Trans-Mountain Pipeline Expansion – Phase IV Implementation

Anticipated PMERC tabling date: Q2 2022 to 2023

Corporate risk theme: 1, 2, 3

Risk area: 1, 2, 3, 7

Impact Assessment and Regulatory Processes

Anticipated PMERC tabling date: Q2 2022 to 2023

Corporate risk theme: 1, 3

Risk area: 1, 2, 6

Canadian Shellfish Sanitation Program

Anticipated PMERC tabling date: Q2 2022 to 2023

Corporate risk theme: 1, 2

Risk area: 1, 2, 3

Green Municipal Fund

Anticipated PMERC tabling date: Q3 2022 to 2023

Corporate risk theme: 1, 3

Risk area: 1, 2, 3, 6, 7

Oceans Protection Plan

Anticipated PMERC tabling date: Q3 2022 to 2023

Corporate risk theme: 1, 3

Risk area: 1, 2, 3, 7

Hydrological Services

Anticipated PMERC tabling date: Q4 2022 to 2023

Corporate risk theme: 1, 2

Risk area: 1, 2, 3, 5

Whales Initiative, including Protection Measures for the Southern Resident Killer Whale

Anticipated PMERC tabling date: Q4 2022 to 2023

Corporate risk theme: 1, 3

Risk area: 1, 2, 3

Species at Risk

Anticipated PMERC tabling date: Q4 2022 to 2023

Corporate risk theme: 1, 3

Risk area: 1, 2, 3

Appendix B: Audit and evaluation universe elements

To align its activities with ECCC's mandate, responsibilities, priorities and risks, the AEB based the development of its Audit and Evaluation Universe on the Departmental Results Framework. Alignment was verified by linking the potential auditable elements of the Audit and Evaluation Universe with the relevant ECCC programs and functions.

Core responsibilities

Taking action on clean growth and climate change

- Clean growth and climate change mitigation
- International climate change action
- Climate change adaptation

Preventing and managing pollution

- Air quality
- Community eco-action
- Water quality and ecosystems partnership
- Substances and waste management
- Compliance promotion and enforcement – pollution

Conserving nature

- Species at risk
- Migratory birds and other wildlife
- Habitat conservation and protection
- Biodiversity policy and partnerships
- Environmental assessment
- Compliance promotion and enforcement – wildlife

Predicting weather and environmental conditions

- Weather and environmental observations, forecasts and warnings
- Hydrological services

Potential auditable elements

Governance, risk management and internal controls related to :

- Structure and reporting relationship
- Budgeting and resource allocation
- Expenditure management
- Transfer payments (including grants and contributions)
- Project management
- Compliance with laws and regulations
- Compliance with central agency policies
- Values and ethics
- Stakeholders relations and client satisfaction
- Partnerships
- Program delivery

Internal services**Function: Management and oversight**

Potential auditable elements: governance, risk management and controls, standards and regulatory development process, management of consultations with Indigenous peoples, performance measurement, integrated and strategic planning, external reporting on performance

Function: Communications

Potential auditable elements: communications management, Official languages, federal identity

Function: Legal services

Not an ECCC auditable entity

Function: Human resources

Potential auditable elements: Occupational health and safety, labour relations, classification and staffing, employment equity, mental health and well-being, organizational culture, pay and compensation

Function: Financial management

Potential auditable elements: management of grants and contributions, capital assets management, budgeting and forecasting, investment planning, accounting and financial reporting, financial management advisory services, financial internal controls, delegation of authorities

Function: Information management

Potential auditable elements: privacy management, information management, business analysis, access to information and privacy (ATIP), information management systems

Function: Information technology – data

Potential auditable elements: data governance, data analytics, digital strategy

Function: Information technology – technology

Potential auditable elements: IT governance, IT service delivery, IT security, IT investment planning, IT project management, Enterprise architecture, management of external service provider relationships

Function: Material management

Potential auditable elements: manage assets, operate, repair and maintain equipment, asset disposal

Function: Acquisitions

Potential auditable elements: management and delivery of procurement, greening government initiative, acquisition cards

Function: Real property

Potential auditable elements: capital assets management, safety and security of real property, departmental security management

Appendix C: Description of planned internal audit engagements for fiscal year 2022 to 2023

A brief description is provided for each of the planned internal audit projects, including the objective and scope. They will be refined and adjusted as needed in consultation with the client during the planning phase of the project. It is estimated that a total of 6,900 hours of staff time (FTE) will be needed to carry out these projects.

Review of the progress in the implementation of the ECCC Data and Analytics Strategy

Objective: To conduct a benchmarking exercise to identify best practices and strategic insights in support of the implementation of the Data and Analytics Strategy

Scope: Identify best practices and opportunities for improvement based on the implementation of Data and Analytics Strategies at ECCC and in other government departments.

Timing: Q3 2021-2022 to Q1 2022-2023

Estimated project FTE requirement: 800 hours

Joint audit and evaluation review of ECCC's Respect Bureau

Objective: To assess the extent to which Respect Bureau activities are effective in achieving its objective of promoting a workplace free of harassment, discrimination and violence.

Scope: A review of the governance, risk management and internal controls in place to support the delivery of the Bureau's services, as well as the efficiency and effectiveness of the program in achieving intended outcomes. The review may include an assessment of key elements such as relationship management, protection of personal information, tools and resources available to assist employees and managers and performance measurement processes.

Timing: Q4 2021-2022 to Q3 2022-2023

Estimated project FTE requirement: 1,600 hours (joint internal audit and evaluation project)

Audit of the ECCC application and implementation of the Policy on COVID-19 Vaccination for the Core Public Administration – Leave Without Pay

Objective: To assess the application of the management control framework developed to support the implementation of the Treasury Board Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police. Specifically, the audit will provide assurance on the governance and application of procedures that were put in place to administer the consequences of non-compliance provisions (section 7 of the policy).

Scope: The scope includes the governance and controls put in place to support the application of the policy.

Timing: Q4 2021-2022 to Q1 2022-2023

Estimated project FTE requirement: 800 hours

Audit of the ECCC application and implementation of the Policy on COVID-19 Vaccination for the Core Public Administration – Attestation process and administration of accommodation requests

Objective: To assess the application of the management control framework developed to support the implementation of the Treasury Board Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police. Specifically, the audit will provide assurance on the governance and application of procedures that were put in place to administer the accommodation requests and the vaccination attestation process.

Scope: The scope includes the governance and controls put in place to support the application of the policy.

Timing: Q1 2022-2023 to Q2 2022-2023

Estimated project FTE requirement: 800 hours

Management review of the Public Affairs and Communications Branch (potential joint audit and evaluation)

Objective: To review the management control framework in place over the communications and public affairs function within ECCC.

Scope: The draft scope may include some or all of the following elements: the communications and public affairs mandate; whether communications products and services are well defined and align with current policies; whether roles and responsibilities between communications staff and branch staff are clear and well understood; the efficiency of service provision to clients and stakeholders; the extent to which the Communications and Public Affairs Branch organizational structure effectively supports the provision of services.

Timing: Q1 2022-2023 to Q3 2022-2023

Estimated project FTE requirement: 1,600 hours (potential joint audit and evaluation)

Audit of the administration of public inquiries

Objective: To assess the adequacy and effectiveness of the administration of ECCC's Public Inquiries Office.

Scope: The scope includes a review of the governance, risk management and internal control processes in place to support the delivery of services. This could include a review of how performance measures are used to improve client service.

Timing: Q1 2022-2023 to Q3 2022-2023

Estimated project FTE requirement: 1,000 hours

Joint assurance products: Labs Canada

Objective: To support Hub leads as they conduct assurance work on Hub-level integrated planning processes, with a focus on financial priority setting and alignment with the Government of Canada's vision for Science and Technology.

Scope: To be determined

Timing: To be determined

Estimated project FTE requirement: 300 hours

Appendix D: Audit and evaluation schedule

Note: For audit and evaluation projects, dates refer to tabling dates to the Departmental Audit Committee or to the Performance Measurement, Evaluation and Results Committee. For external audits (for example, Commissioner of the Environment and Sustainable Development, Office of the Auditor General of Canada, Office of the Comptroller General and Public Service Commission), dates refer to the tabling date to Parliament.

Legend: Internal audit External audit Evaluation

Year 1 - FY 2022 to 2023	Year 2 - FY 2023 to 2024	Year 3 - FY 2024 to 2025	Year 4 - FY 2025 to 2026	Year 5 - FY 2026 to 2027
Review of the progress in the implementation of the ECCC Data and Analytics Strategy (Q1 2022 to 2023) OPI: SPB, CSFB	Audit of ECCC risk management practices (Q1 2023 to 2024) OPI: CSFB	CESD Audit on the contribution of Departmental Sustainable Development Strategies to the FSDS (Fall 2024 tabling) OPI: TBD OSI: TBD	CESD FSDS-related products (Fall 2025): • Audit on the contribution of Departmental Sustainable Development Strategies to the FSDS (audit and lead TBD) OPI: TBD OSI: TBD	CESD FSDS-related products (Fall 2026): • Review of the 2026 to 2029 FSDS (anticipated during public consultation) • Review of the Progress Report on the 2022 to 2026 FSDS • Audit on the contribution of Departmental Sustainable Development Strategies to the FSDS (audit and OPI TBD) OPI: SPB (FSDS, Progress Report), TBD (DSDS) OSI: CSFB and others TBD
Audit of the ECCC application and implementation of the Policy on COVID-19 Vaccination for the Core Public Administration – Leave Without Pay (Q1 2022 to 2023) OPI: HRB	Audit of the administration of grants and contributions programs at ECCC (Q2 2023 to 2024) OPI: CSFB	OAG Audit of Consolidated Financial Statements (for the fiscal year ended March 31, 2024) (Fall 2024) OPI: CSFB OSI: HRB	OAG Audit of Consolidated Financial Statements (for the fiscal year ended March 31, 2025) (Fall 2025) OPI: CSFB OSI: HRB	OAG Audit of Consolidated Financial Statements (for the fiscal year ended March 31, 2026) (Fall 2026) OPI: CSFB OSI: HRB
Audit of the ECCC application and implementation of the Policy on COVID-19 Vaccination for the Core Public Administration – Attestation process and administration of accommodation requests (Q2 2022 to 2023) OPI: HRB	Audit of the use of scientific advice in support of policy and decision making (Q3 2023 to 2024) OPI: STB	Federal Carbon Pollution Pricing System (Horizontal – ECCC lead) (Q1 2024 to 2025) OPI: EPB OSI: EB, CCB	Genomic Research and Development Initiative (Horizontal – NRC lead) (Q1 2025 to 2026) OPI: TBD	Adaptation to climate change - Horizontal Roll-up (Horizontal – ECCC lead) (Q3 2026 to 2027) OPI: CCB OSI: Ambassador for Climate Change, MSC, SPB
Review of ECCC's Respect Bureau (Q3 2022 to 2023) OPI: Respect Bureau	Audit of the governance of horizontal initiatives (Q4 2023 to 2024) OPI: CCB	Climate Action Awareness Fund (Q2 2024 to 2025) OPI: SPB OSI: CCB	Addressing Air Pollution Horizontal Initiative (Horizontal – ECCC lead) (Q4 2025 to 2026) OPI: EPB OSI: MSC, STB, EB	Clean Fuel Regulations (TBD) OPI: EPB
Management review of Public Affairs and Communications Branch (Q3 2022 to 2023) OPI: PACB	Audit of ECCC cybersecurity (Q4 2023 to 2024) OPI: CSFB/CIO	Federal Contaminated Sites Action Plan: Phase IV (Horizontal – ECCC lead) (Q2 2024 to 2025 – interim report) OPI: EPB OSI: EB	Sustainability Reporting and Indicators (Q4 2025 to 2026) OPI: SPB	Low Carbon Economy Fund (summative evaluation) (TBD) OPI: CCB
Audit of the administration of public inquiries (Q4 2022 to 2023) OPI: PACB	Review of the implementation of the ECCC Diversity, Inclusion, and Employment Equity Plan - Progress to date (TBD) OPI: HRB	Canadian Centre for Climate Services (Q4 2024 to 2025) OPI: CCB OSI: MSC, SPB, Ambassador for Climate Change, STB	Federal Contaminated Sites Action Plan: Phase IV (Horizontal – ECCC lead) (Q4 2025 to 2026 – final report) OPI: EPB OSI: EB	Census for Environment (TBC) (Horizontal – Statistics Canada lead) OPI: TBD
Joint assurance products: Labs Canada (TBD) OPI: CSFB, STB	Joint assurance products: Labs Canada (TBD) OPI: CSFB, STB	Biodiversity Policy and Partnership Program (Q4 2024 to 2025) OPI: CWS	Freshwater Action Plan (Q2 2025 to 2026) OPI: SPB OSI: STB, EPB	Weather & Environmental Services Program (Q4 2026 to 2027) OPI: MSC

Year 1 - FY 2022 to 2023	Year 2 - FY 2023 to 2024	Year 3 - FY 2024 to 2025	Year 4 - FY 2025 to 2026	Year 5 - FY 2026 to 2027
<p>CESD Audit on Climate Change Programs: federal carbon pricing benchmark (Spring 2022 tabling) OPI: EPB OSI: SPB, CCB, CSFB (TBC)</p>	<p>CESD Audit on the contribution of Departmental Sustainable Development Strategies to the FSDS (Fall 2023 tabling) OPI: TBD OSI: SPB, CSFB (TBC)</p>	<p>Youth Employment and Skills Strategy (Horizontal – ESDC lead) (Q4 2024 to 2025) OPI: TBD</p>	<p>Core Climate Change Mitigation (Q3 2025 to 2026) OPI: EPB OSI: EB, SPB, STB</p>	
<p>CESD Audit on Hydrogen in Canada's Energy System (Spring 2022 tabling) OPI: CCB OSI: EPB, SPB</p>	<p>OAG Audit of Consolidated Financial Statements (for the fiscal year ended March 31, 2023) (Fall 2023) OPI: CSFB OSI: HRB</p>	<p>Water Quality and Ecosystems Health Program, including joint Oil Sands monitoring (Q4 2024 to 2025) OPI: SPB OSI: STB</p>	<p>Enhanced Nature Legacy, including Canada Nature Fund (Horizontal – ECCC lead) (Q3 2025 to 2026) OPI: CWS</p>	
<p>Canadian Human Rights Commission - Horizontal Audit on the Employment of Racialized People in Management and Executive Positions in the Public Sector (Q2 2022 to 2023) OPI: HRB</p>	<p>St. Lawrence Action Plan Program (Joint with province) (Q1 2023 to 2024) OPI: SPB OSI: EPB, STB</p>	<p>Evaluation of the Chemicals Management Plan (Q4 2024 to 2025) OPI: EPB OSI: EB</p>	<p>Natural Climate Solutions Fund (Horizontal – NRCan lead) (Q4 2025 to 2026) OPI: CWS OSI: CCB</p>	
<p>CESD Federal Sustainable Development strategy (FSDS)-related products (Fall 2022 tabling):</p> <ul style="list-style-type: none"> Review of the 2022 to 2026 FSDS (anticipated prior to Fall 2022) Review of the Progress Report on the 2019 to 2022 FSDS Audit on the contribution of Departmental Sustainable Development Strategies to the 2019 to 2022 FSDS (related to goal 9: healthy wildlife populations); OPI CWS; OSIs: SPB, EB, IAB, STB, CSFB and EPB TBC. <p>OPI: SPB (FSDS, Progress Report), CWS (DSDS) OSI: CSFB and others (TBC)</p>	<p>St. Lawrence Action Plan Program (Horizontal – ECCC lead) (Q1 2023 to 2024) OPI: SPB OSI: EPB, STB</p>	<p>Low Carbon Economy Fund (formative evaluation) (Q4 2024 to 2025) OPI: CCB</p>		
<p>CESD Audit on the use of discretionary powers to protect species at risk/recovery of species at risk follow up (Fall 2022 tabling) OPI: CWS OSI: EB, EPB and STB</p>	<p>Habitat Conservation and Protection (Horizontal – ECCC lead) (Q1 2023 to 2024) OPI: CWS OSI: EB</p>	<p>International Climate Change Cooperation Program (Q4 2024 to 2025) OPI: IAB OSI: CCB</p>		
<p>CESD Audit on protection of aquatic species at risk (Fall 2022 tabling) OPI: CWS OSI: EB, EPB</p>	<p>Emergency Management Strategy Floodplain Mapping and Alerting System for Coastal (Q1 2023 to 2024) OPI: MSC</p>			
<p>OAG Audit of Protecting the North (Fall 2022 tabling) OPI: MSC OSI: STB, SPB (TBC)</p>	<p>Trans Mountain Pipeline Expansion - Terrestrial Cumulative Effects Initiative (Horizontal – ECCC lead) (Q3 2023 to 2024) OPI: EPB OSI: SPB, CWS</p>			
<p>OAG Audit of Consolidated Financial Statements (for the fiscal year ended March 31, 2022) (Fall 2022) OPI: CSFB OSI: HRB</p>	<p>Enforcement Modernization Initiative (Q3 2023 to 2024) OPI: EB</p>			
<p>Core Climate Change Mitigation (Q1 2022 to 2023) OPI: EPB OSI: EB, SPB, STB</p>	<p>Migratory Birds and other Wildlife Program (Q4 2023 to 2024) OPI: CWS OSI: EB</p>			

Year 1 - FY 2022 to 2023	Year 2 - FY 2023 to 2024	Year 3 - FY 2024 to 2025	Year 4 - FY 2025 to 2026	Year 5 - FY 2026 to 2027
Federal Leadership Towards Zero Plastic Waste (Horizontal – ECCC lead) (Q1 2022 to 2023) OPI: EPB				
Impact Assessment and Regulatory Processes (Horizontal – IAAC lead) (Q2 2022 to 2023) OPI: EPB OSI: MSC				
Canadian Shellfish Sanitation Program (Horizontal – DFO lead) (Q2 2022 to 2023) OPI: STB				
Green Municipal Fund (Horizontal – NRCan lead) (Q3 2022 to 2023) OPI: STB OSI: EPB, SPB				
Oceans Protection Plan (Horizontal – TC lead) (Q3 2022 to 2023) OPI: EPB OSI: MSC, CWS, EB, IAB, STB				
Hydrological Services (Q4 2022 to 2023) OPI: MSC				
Whales Initiative, including Protection Measures for the Southern Resident Killer Whale (Horizontal – DFO lead) (Q4 2022 to 2023) OPI: EPB OSI: STB, EB				
Species at Risk (Horizontal – ECCC lead) (Q4 2022 to 2023) OPI: CWS OSI: EB				
Trans-Mountain Pipeline Expansion – Phase IV Implementation (Horizontal – NRCan lead) (Q2 2022 to 2023) OPI: EPB				

Appendix E: Five-year evaluation coverage, by core responsibility and programs from the Departmental Program Inventory

Inventory program	Activities identified for evaluation coverage	Fiscal year of planned evaluation approval	Program spending covered by the evaluation (2022-23 amounts)	Rationale for not evaluating	Reason for evaluation	Last evaluation of the program
CORE RESPONSIBILITY: TAKING ACTION ON CLEAN GROWTH AND CLIMATE CHANGE						
Clean Growth and Climate Change Mitigation (\$394,544,417)	Evaluation of the Core Climate Change Mitigation Program (Q1 2022 to 2023)	2022-2023	\$32,973,214	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of the Clean Air Regulatory Agenda, 2015-2016
	Evaluation of the Climate Action Awareness Fund (Impact) (Q2 2024 to 2025)	2024-2025	\$0	N/A – Evaluated	Departmental Priority	Never evaluated
	Evaluation of Addressing Air Pollution Horizontal Initiative (Impact) (Q4 2025 to 2026)	2025-2026	\$0	N/A – Evaluated	Departmental Priority	Addressing Air Pollution Horizontal Initiative, 2020-21
	Evaluation of the Federal Carbon Pollution Pricing System (Horizontal – ECCC lead) (Q1 2024 to 2025)	2024-2025	\$10,474,937	N/A – Evaluated	Commitment in TB submission (2024-25 completion)	Never evaluated
	Evaluation of the Enforcement Modernization Initiative (Q3 2023 to 2024)	2023-2024	\$153,334	N/A – Evaluated	Commitment in TB submission (2023-24 completion)	Evaluation of the Enforcement Program, 2009-2010
	Evaluation of the Green Municipal Fund (Horizontal – NRCan lead) (Q3 2022 to 2023)	2022-2023	\$0	Upfront Multi-Year Funding. Last transfer was in 2019. Evaluation to be conducted in collaboration with NRCan and INFC.	Required by the FAA	Never evaluated
	Excluded: No evaluation planned for the Major Projects Management Office Initiative	N/A	\$0	An evaluation was completed in 2020-21. Plans for future evaluations will be determined in collaboration with NRCan.	Not applicable	Evaluation of Major Projects Management Office Initiative, 2020-21
	Excluded: No evaluation planned for the Communication and Engagement on Climate change	N/A	\$4,445,288	Not a departmental priority. Low risk, low materiality.	Not applicable	Never evaluated
	Evaluation of the Natural Climate Solutions Fund (Horizontal - NRCan lead) (Q4 2025 to 2026)	2025-2026	\$5,256,655	N/A – Evaluated	Commitment in TB submission (2025-26 completion)	Never evaluated
	Evaluation of the Core Climate Change Mitigation Program (Q3 2025 to 2026), including Clean Fuel Regulations and Other Initiatives	2025-2026	\$19,375,879	N/A – Evaluated	Centrally requested	Partially evaluated- Evaluation of the Clean Air Regulatory Agenda, 2015-2016
	Evaluation of the Census for Environment (Q4 2026 to 2027)	2026-2027	\$358,897	Evaluation will be led by Statistics Canada	Departmental Priority	Never evaluated
	Excluded- No evaluation planned for the Biosphere of Montreal	N/A	\$1,565,300	Not a departmental priority. Low risk, low materiality.	Not applicable	Never evaluated
	Excluded- No evaluation planned for the Climate Lens Initiative	N/A	\$3,409,296	Not a departmental priority. Low risk, low materiality.	Not applicable	Never evaluated
	Excluded- No evaluation planned for the Net-Zero Advisory Body	N/A	\$4,047,819	Not a departmental priority. Low risk, low materiality.	Not applicable	Never evaluated
	Excluded- No evaluation planned for the Net-Zero Challenge	N/A	\$568,664	Not a departmental priority. Low risk, low materiality.	Not applicable	Never evaluated
Excluded- No evaluation planned for the Sustainable Finance Action Council	N/A	\$655,481	Not a departmental priority. Low risk, low materiality.	Not applicable	Never evaluated	
Evaluation of the Low Carbon Economy Fund (formative evaluation) (Q4 2024 to 2025)	2024-2025	\$311,259,653	N/A – Evaluated	Required by the FAA	Never evaluated	
Percentage of Clean Growth and Climate Change Mitigation program funding covered: 96%						
Climate Change Adaptation (\$27,990,862)	Evaluation of Climate Change Adaptation Roll-up (Horizontal – ECCC lead) (Q3 2026 to 2027)	2026-2027	\$6,361,344	N/A – Evaluated	Departmental Priority	Climate Change Adaptation Gap Analysis, 2020-21
	Evaluation of the Canadian Centre for Climate Services (Q4 2024 to 2025)	2024-2025	\$12,168,167	N/A – Evaluated	Commitment in TB submission (2024-25 completion)	Never evaluated
	Excluded: No evaluation planned for the Major Projects Management Office Initiative	N/A	\$139,028	An evaluation was completed in 2020-21. Plans for future evaluations will be determined in collaboration with NRCan.	Not applicable	Evaluation of Major Projects Management Office Initiative, 2020-21

Inventory program	Activities identified for evaluation coverage	Fiscal year of planned evaluation approval	Program spending covered by the evaluation (2022-23 amounts)	Rationale for not evaluating	Reason for evaluation	Last evaluation of the program
	Exempt: Retrofit of the Global Atmosphere Watch Observatory in Alert, Nunavut	N/A	\$9,322,323	Not a departmental priority. Low risk, low materiality. This is an infrastructure project, not a program per se.	Not applicable	Never evaluated
Percentage of <u>Climate Change Adaptation</u> program funding covered: 66%						
International Climate Change Action (\$55,581,186)	Evaluation of the International Climate Change Cooperation Program (Q4 2024 to 2025)	2024-2025	\$55,581,186	N/A – Evaluated	Commitment in TB submission (2024-25 completion)	Evaluation of the International Climate Change Cooperation Program, 2020-21
Percentage of <u>International Climate Change Action</u> program funding covered: 100%						
CORE RESPONSIBILITY: PREVENTING AND MANAGING POLLUTION						
Air Quality (\$69,174,477)	Evaluation of the Addressing Air Pollution Horizontal Initiative (Horizontal – ECCC lead) (Q4 2025 to 2026)	2025-2026	\$58,520,780	N/A – Evaluated	Departmental Priority	Evaluation of the Addressing Air Pollution Horizontal Initiative, 2020-21
	Excluded: No evaluation planned for the Major Projects Management Office	N/A	\$0	An evaluation was completed in 2020-21. Plans for future evaluations will be determined in collaboration with NRCan.	Not applicable	Evaluation of Major Projects Management Office Initiative, 2020-21
	Evaluation of the Core Climate Change Mitigation Program (Q1 2022 to 2023)	2022-2023	\$8,309,135	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of the Clean Air Regulatory Agenda, 2015-2016
	Evaluation of the Core Climate Change Mitigation Program (Q3 2025 to 2026), including Clean Fuel Regulations and Other Initiatives	2025-2026	\$1,222,262	N/A – Evaluated	Centrally requested	Partially evaluated- Evaluation of the Clean Air Regulatory Agenda, 2015-2016
	Evaluation of the Trans Mountain Pipeline Expansion - Terrestrial Cumulative Effects Initiative (Horizontal – ECCC lead) (Q3 2023 to 2024)	2023-2024	\$1,122,300	N/A – Evaluated	Commitment in TB submission (2023-24 completion)	Never evaluated
Percentage of <u>Air Quality</u> program funding covered: 100%						
Community Eco-Action (\$27,640,661)	Excluded: No evaluation planned for the EcoAction Community Funding Program	N/A	\$0	Not a departmental priority. Low risk, low materiality.	Not applicable	Evaluation of the EcoAction Community Funding Program, 2013-14
	Evaluation of the Addressing Air Pollution Horizontal Initiative (Horizontal – ECCC lead) (Q4 2025 to 2026)	2025-2026	\$699,714	N/A – Evaluated	Departmental Priority	Evaluation of the Addressing Air Pollution Horizontal Initiative, 2020-21
	Excluded: No evaluation planned for the Environmental Damages Fund	N/A	\$0	An evaluation was completed in 2021-22. Plans for a future evaluation will be determined at the next DEP.	Not applicable	Evaluation of the Environmental Damages Fund, 2021-22
	Evaluation of the Sustainability Reporting and Indicators Program (Q4 2025 to 2026)	2025-2026	\$7,452,386	N/A – Evaluated	Departmental Priority	Evaluation of the Sustainability Reporting and Indicators Programs, 2015-16
	Evaluation of the Trans Mountain Pipeline Expansion - Terrestrial Cumulative Effects Initiative (Horizontal – ECCC lead) (Q3 2023 to 2024)	2023-2024	\$0	N/A – Evaluated	Commitment in TB submission (2023-24 completion)	Never evaluated
	Evaluation of the Youth Employment and Skills Strategy (Horizontal – ESDC lead) (Q4 2024 to 2025)	2024-2025	\$19,488,561	N/A – Evaluated	Required by the FAA	Evaluation of the Horizontal Youth Employment Strategy, 2020-21
Percentage of <u>Community Eco-Action</u> program funding covered: 100%						
Compliance Promotion and Enforcement – Pollution (\$50,113,476)	Evaluation of the Core Climate Change Mitigation Program (Q1 2022 to 2023)	2022-2023	\$2,761,162	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of the Clean Air Regulatory Agenda, 2015-2016
	Evaluation of the Addressing Air Pollution Horizontal Initiative (Horizontal – ECCC lead) (Q4 2025 to 2026)	2025-2026	\$8,231,209	N/A – Evaluated	Departmental Priority	Evaluation of the Addressing Air Pollution Horizontal Initiative, 2020-2021
	Evaluation of the Chemicals Management Plan (Horizontal - Health Canada lead) (Q4 2024 to 2025)	2024-2025	\$4,115,798	N/A – Evaluated	Commitment in TB submission (2024-25 completion)	Evaluation of Chemicals Management Plan, 2019-2020
	Evaluation of the Enforcement Modernization Initiative (Q3 2023 to 2024)	2023-2024	\$32,864,403	N/A – Evaluated	Commitment in TB submission (2023-24 completion)	Evaluation of the Enforcement Program, 2009-2010

Inventory program	Activities identified for evaluation coverage	Fiscal year of planned evaluation approval	Program spending covered by the evaluation (2022-23 amounts)	Rationale for not evaluating	Reason for evaluation	Last evaluation of the program
	Evaluation of the Oceans Protection Plan (Horizontal – TC lead) (Q3 2022 to 2023)	2022-2023	\$389,446	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of Environment and Climate Change Canada’s components of the Oceans Protection Plan, 2020-2021
	Excluded: No evaluation planned for the No evaluation planned of the Public safety and anti-terrorism (PSAT) program	N/A	\$1,297,820	Not a departmental priority. Low risk, low materiality.	Not applicable	Never evaluated
	Evaluation of the Whales Initiative, including Protection Measures for the Southern Resident Killer Whale (Horizontal – DFO lead) (Q4 2022 to 2023)	2022-2023	\$453,638	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Never evaluated
Percentage of Compliance Promotion and Enforcement – Pollution program funding covered: 97%						
Substances and Waste Management (\$119,712,944)	Evaluation of the Chemicals Management Plan (Q4 2024 to 2025)	2024-2025	\$35,474,810	N/A – Evaluated	Commitment in TB submission (2024-25 completion)	Evaluation of the Chemicals Management Plan, 2020-21
	Evaluation of the Addressing Air Pollution Horizontal Initiative (Horizontal – ECCC lead) (Q4 2025 to 2026)	2025-2026	\$3,182,300	N/A – Evaluated	Departmental Priority	Evaluation of the Addressing Air Pollution Horizontal Initiative, 2020-2021
	Evaluation of the Federal Contaminated Sites Action Plan: Phase IV (Horizontal – ECCC lead) (Q2 2024 to 2025 – interim report)	2024-2025	\$63,418,614	N/A – Evaluated	Commitment in TB submission (2024-25 completion)	Horizontal Evaluation of the Federal Contaminated Sites Action Plan (Phase II and Phase III), 2018-2019
	Evaluation of the Genomic Research and Development Initiative (Horizontal – NRC lead) (Q1 2025 to 2026)	2025-2026	\$763,450	N/A – Evaluated	Commitment in TB submission (2025-26 completion)	Evaluation of the Genomics Research and Development Initiative, 2020-21
	Excluded: No evaluation planned for the Major Projects Management Office	N/A	\$163,410	An evaluation was completed in 2020-21. Plans for a future evaluation will be determined in collaboration with NRCan.	Not applicable	Evaluation of Major Projects Management Office Initiative, 2020-21
	Evaluation of the Federal Leadership Towards Zero Plastic Waste Initiative (Horizontal – ECCC lead) (Q1 2022 to 2023)	2022-2023	\$1,092,258	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Never evaluated
	Evaluation of the Oceans Protection Plan (Horizontal – TC lead) (Q3 2022 to 2023)	2022-2023	\$8,701,987	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of Environment and Climate Change Canada’s components of the Oceans Protection Plan, 2020-2021
	Excluded: No evaluation planned of the Public safety and anti-terrorism (PSAT) program	N/A	\$1,177,959	Not a departmental priority. Low risk, low materiality.	Not applicable	Never evaluated
	Evaluation of the Enforcement Modernization Initiative (Q3 2023 to 2024)	2023-2024	\$602,544	N/A – Evaluated	Commitment in TB submission (2023-24 completion)	Evaluation of the Enforcement Program, 2009-2010
	Evaluation of the Whales Initiative, including Protection Measures for the Southern Resident Killer Whale (Horizontal – DFO lead) (Q4 2022 to 2023)	2022-2023	\$3,875,126	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Never evaluated
	Excluded: No evaluation planned of the Oceans Disposal VNR	N/A	\$221,812	Not a departmental priority. Low risk, low materiality.	Not applicable	Never evaluated
	Evaluation of the Trans Mountain Pipeline Expansion - Terrestrial Cumulative Effects Initiative (Horizontal – ECCC lead) (Q3 2023 to 2024)	2023-2024	\$1,038,674	N/A – Evaluated	Not applicable	Never evaluated
Percentage of Substances and Waste Management program funding covered: 99%						
Water Quality and Ecosystems Partnerships (\$112,578,206)	Evaluation of Programs related to the Freshwater Action Plan (Q2 2025 to 2026)	2025-2026	\$21,532,413	N/A – Evaluated	Centrally requested	Evaluation of the Great Lakes Program, 2021-22; Evaluation of the Lake Winnipeg Basin Initiative, 2021-22
	Evaluation of the Genomic Research and Development Initiative (Horizontal – NRC lead) (Q1 2025 to 2026)	2025-2026	\$2,891,968	N/A – Evaluated	Commitment in TB submission (2025-26 completion)	Evaluation of the Genomics Research and Development Initiative, 2020-21

Inventory program	Activities identified for evaluation coverage	Fiscal year of planned evaluation approval	Program spending covered by the evaluation (2022-23 amounts)	Rationale for not evaluating	Reason for evaluation	Last evaluation of the program
	Evaluation of the Water Quality and Ecosystems Health Program, including joint Oil Sands monitoring (Q4 2024 to 2025)	2024-2025	\$44,377,649	N/A – Evaluated	Departmental Priority	Evaluation of Water Quality and Ecosystems Health, 2017
	Evaluation of St. Lawrence Program (Q4 2022 to 2023)	2022-2023	\$0	N/A – Evaluated	Departmental Priority	Review of the St. Lawrence program, 2011 to 2015 - Lessons learned, 2018-19
	Evaluation of the Whales Initiative, including Protection Measures for the Southern Resident Killer Whale (Horizontal – DFO lead) (Q4 2022 to 2023)	2022-2023	\$2,728,133	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Never evaluated
	Evaluation of the Canadian Shellfish Sanitation Program (Horizontal - DFO lead) (Q1 2022 to 2023)	2022-2023	\$0	N/A – Evaluated	Departmental Priority	Summative Evaluation of the Canadian Shellfish Sanitation Program (CSSP), 2007
	Excluded: No evaluation planned for the Substance and Waste Management Program	N/A	\$1,124,596	Not a departmental priority. Low risk, low materiality.	Not applicable	Never evaluated
	Evaluation of the Trans Mountain Pipeline Expansion - Terrestrial Cumulative Effects Initiative (Horizontal – ECCC lead) (Q3 2023 to 2024)	2023-2024	\$39,923,447	N/A – Evaluated	Commitment in TB submission (2021-22 completion)	Never evaluated
Percentage of <u>Water Quality and Ecosystems Partnerships</u> program funding covered: 99%						
CORE RESPONSIBILITY: CONSERVING NATURE						
Biodiversity Policy and Partnerships (\$7,783,728)	Evaluation of the Biodiversity Policy and Partnership Program (Q4 2024 to 2025)	2024-2025	\$5,273,102	N/A – Evaluated	Departmental Priority	Evaluation of Biodiversity Policy and Priorities, 2012
	Evaluation of the Species at Risk Program (Horizontal – ECCC lead) (Q4 2022 to 2023)	2022-2023	\$2,435,612	N/A – Evaluated	Departmental Priority	Horizontal Evaluation of the Species at Risk Program, 2018-2019
	Evaluation of the Enforcement Modernization Initiative (Q3 2023 to 2024)	2023-2024	\$75,014	N/A – Evaluated	Commitment in TB submission (2024-25 completion)	Evaluation of the Enforcement Program, 2009-2010
Percentage of <u>Biodiversity Policy and Partnerships</u> program funding covered: 100%						
Compliance Promotion and Enforcement – Wildlife (\$22,752,203)	Evaluation of the Species at Risk Program (Horizontal – ECCC lead) (Q4 2022 to 2023)	2022-2023	\$9,942,377	N/A – Evaluated	Required by the FAA	Horizontal Evaluation of the Species at Risk Program, 2018-2019; Evaluation of the Canada Nature Fund 2021-2022
	Evaluation of the Enforcement Modernization Initiative (Q3 2023 to 2024)	2023-2024	\$10,336,015	N/A – Evaluated	Commitment in TB submission (2024-25 completion)	Evaluation of the Enforcement Program, 2009-2010
	Evaluation of the Migratory Birds and other Wildlife Program (Q4 2023 to 2024)	2023-2024	\$1,860,156	N/A – Evaluated	Departmental Priority	Evaluation of the Migratory Birds Program, 2017-18
	Evaluation of the Oceans Protection Plan (Horizontal – TC lead) (Q3 2022 to 2023)	2022-2023	\$389,054	N/A – Evaluated	Commitment in TB submission (2021-22 completion)	Evaluation of Environment and Climate Change Canada's components of the Oceans Protection Plan, 2020-2021
	Excluded: No evaluation planned for the Compliance Promotion and Enforcement - Wildlife	N/A	\$0	Compliance and enforcement activities will be covered as part of other evaluations of wildlife regulatory programs. The approach to evaluate remaining activities will be discussed as part future departmental evaluation plan.	Not applicable	Wildlife Compliance Promotion and Enforcement Program, 2017-2018
	Evaluation of the Enhanced Nature Legacy, including Canada Nature Fund (Q3 2025 to 2026)	2025-2026	\$224,601	N/A – Evaluated	Required by the FAA	Evaluation of the Canada Nature Fund, 2021-22
Percentage of <u>Compliance Promotion and Enforcement – Wildlife</u> program funding covered: 99%						
Environmental Assessment (\$23,084,578)	Evaluation of the Addressing Air Pollution Horizontal Initiative (Horizontal – ECCC lead) (Q4 2025 to 2026)	2025-2026	\$0	N/A – Evaluated	Departmental Priority	Addressing Air Pollution Horizontal Initiative, 2020-21
	Evaluation of the Core Climate Change Mitigation Program (Q1 2022 to 2023)	2022-2023	\$0	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of the Clean Air Regulatory Agenda, 2015-2016
	Evaluation of the Impact Assessment and Regulatory Processes (Horizontal – IAAC lead) (Q2 2022 to 2023)	2022-2023	\$18,537,314	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Never evaluated

Inventory program	Activities identified for evaluation coverage	Fiscal year of planned evaluation approval	Program spending covered by the evaluation (2022-23 amounts)	Rationale for not evaluating	Reason for evaluation	Last evaluation of the program
	Evaluation of the Trans Mountain Pipeline Expansion - Terrestrial Cumulative Effects Initiative (Horizontal – ECCC lead) (Q3 2023 to 2024)	2023-2024	\$1,285,914	N/A – Evaluated	Commitment in TB submission (2023-24 completion)	Never evaluated
	Excluded: No evaluation planned for the Major Projects Management Office	N/A	\$3,261,350	An evaluation was completed in 2020-21. Plans for future evaluations will be determined in collaboration with NRCan.	Not applicable	Evaluation of Major Projects Management Office Initiative, 2020-21
Percentage of Environmental Assessment program funding covered: 86%						
Habitat Conservation and Protection (\$321,944,063)	Evaluation of the Habitat Conservation and Protection Program (Horizontal – ECCC lead) (Q1 2023 to 2024)	2023-2024	\$83,098,919	N/A – Evaluated	Required by the FAA	Evaluation of the Protected Areas Program, 2014-15; Evaluation of the Canada Nature Fund 2021-22
	Evaluation of the Enforcement Modernization Initiative (Q3 2023 to 2024)	2023-2024	\$319,212	N/A – Evaluated	Commitment in TB submission (2023-24 completion)	Evaluation of the Enforcement Program, 2009-2010
	Evaluation of the Oceans Protection Plan (Horizontal – TC lead) (Q3 2022 to 2023)	2022-2023	\$0	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of Environment and Climate Change Canada's components of the Oceans Protection Plan, 2020-2021
	Evaluation of the Biodiversity Policy and Partnership Program (Q4 2024 to 2025)	2024-2025	\$0	N/A – Evaluated	Departmental Priority	Evaluation of Biodiversity Policy and Priorities, 2012-2013
	Evaluation of the Migratory Birds and other Wildlife Program (Q4 2023 to 2024)	2023-2024	\$2,322,413	N/A – Evaluated	Departmental Priority	Evaluation of the Migratory Birds Program, 2017-18
	Evaluation of the Natural Climate Solutions Fund (Horizontal - NRCan lead) (Q4 2025 to 2026)	2025-2026	\$60,749,974	N/A – Evaluated	Commitment in TB submission (2025-26 completion)	Never evaluated
	Excluded: No evaluation planned for the General Account VNR	N/A	\$90,324	Unclear which program the VNR is linked to. Low materiality.	Not applicable	Never evaluated
	Evaluation of the Species at Risk Program (Horizontal – ECCC lead) (Q4 2022 to 2023)	2022-2023	\$1,078,416	N/A – Evaluated	Required by the FAA	Evaluation of the Species at Risk Program, 2018-2019; Evaluation of the Canada Nature Fund, 2021-2022
Evaluation of the Enhanced Nature Legacy, including Canada Nature Fund (Q3 2025 to 2026)	2025-2026	\$174,284,805	N/A – Evaluated	Required by the FAA	Evaluation of the Canada Nature Fund 2021-2022	
Percentage of Habitat Conservation and Protection program funding covered: 100%						
Migratory Birds and other Wildlife (\$43,593,837)	Evaluation of the Migratory Birds and other Wildlife Program (Q4 2023 to 2024)	2023-2024	\$4,120,434	N/A – Evaluated	Departmental Priority	Evaluation of the Migratory Birds Program, 2017-18
	Evaluation of the Enforcement Modernization Initiative (Q3 2023 to 2024)	2023-2024	\$1,788,091	N/A – Evaluated	Commitment in TB submission (2023-24 completion)	Evaluation of the Enforcement Program, 2009-2010
	Evaluation of the Impact Assessment and Regulatory Processes (Horizontal – IAAC lead) (Q2 2022 to 2023)	2022-2023	\$21,288,665	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Never evaluated
	Evaluation of the Species at Risk Program (Horizontal – ECCC lead) (Q4 2022 to 2023)	2022-2023	\$10,580,594	N/A – Evaluated	Required by the FAA	Evaluation of the Species at Risk Program, 2018-2019
	Evaluation of the Oceans Protection Plan (Horizontal – TC lead) (Q3 2022 to 2023)	2022-2023	\$1,343,704	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of Environment and Climate Change Canada's components of the Oceans Protection Plan, 2020-2021
	Evaluation of the Trans Mountain Pipeline Expansion - Terrestrial Cumulative Effects Initiative (Horizontal – ECCC lead) (Q3 2023 to 2024)	2023-2024	\$4,472,349	N/A – Evaluated	Commitment in TB submission (2023-24 completion)	Never evaluated
Percentage of Migratory Birds and other Wildlife program funding covered: 100%						
Species at Risk (\$190,179,748)	Evaluation of the Species at Risk Program (Horizontal – ECCC lead) (Q4 2022 to 2023)	2022-2023	\$115,851,397	N/A – Evaluated	Required by the FAA	Horizontal Evaluation of the Species at Risk Program, 2018-2019; Evaluation of the Canada Nature Fund 2021-2022

Inventory program	Activities identified for evaluation coverage	Fiscal year of planned evaluation approval	Program spending covered by the evaluation (2022-23 amounts)	Rationale for not evaluating	Reason for evaluation	Last evaluation of the program
	Evaluation of the Impact Assessment and Regulatory Processes (Horizontal – IAAC lead) (Q2 2022 to 2023)	2022-2023	\$0	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Never evaluated
	Evaluation of the Oceans Protection Plan (Horizontal – TC lead) (Q3 2022 to 2023)	2022-2023	\$0	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of Environment and Climate Change Canada’s components of the Oceans Protection Plan, 2020-2021
	Evaluation of the Enhanced Nature Legacy, including Canada Nature Fund (Q3 2025 to 2026)	2025-2026	\$74,328,351	N/A – Evaluated	Required by the FAA	Evaluation of the Canada Nature Fund 2021-2022
Percentage of <u>Species at Risk</u> program funding covered: 100%						
CORE RESPONSIBILITY: PREDICTING WEATHER AND ENVIRONMENTAL CONDITIONS						
Hydrological Services (\$50,649, 018)	Evaluation of the Hydrological Services Program (Q4 2022 to 2023)	2022-2023	\$42,358,808	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of the Hydrological Service and Water Survey, 2014-2015
	Evaluation of the Emergency Management Strategy Floodplain Mapping and Alerting System for Coastal (Q1 2023 to 2024)	2023-2024	\$8,094,052	N/A – Evaluated	Commitment in TB submission (2023-24 completion)	Never evaluated
	Excluded: No evaluation planned for the Major Projects Management Office	N/A	\$196,158	An evaluation was completed in 2020-21. Plans for future evaluations will be determined in collaboration with NRCan.	Not applicable	Evaluation of Major Projects Management Office Initiative, 2020-21
Percentage of <u>Hydrological Services</u> program funding covered: 100%						
Weather and Environmental Observations, Forecasts and Warnings (\$231,226,490)	Evaluation of Weather & Environmental Services Program (Q4 2026 to 2027)	2026-2027	\$149,446,916	N/A – Evaluated	Departmental Priority	Evaluation of the Weather Observations, Forecasts and Warnings Program, 2021-22
	Evaluation of the Addressing Air Pollution Horizontal Initiative (Horizontal – ECCC lead) (Q4 2025 to 2026)	2025-2026	\$12,100,299	N/A – Evaluated	Departmental Priority	Evaluation of the Addressing Air Pollution Horizontal Initiative, 2020-21
	Evaluation of the Emergency Management Strategy Floodplain Mapping and Alerting System for Coastal (Q1 2023 to 2024)	2023-2024	\$2,758,229	N/A – Evaluated	Commitment in TB submission (2023-24 completion)	Never evaluated
	Evaluation of the Oceans Protection Plan (Horizontal – TC lead) (Q3 2022 to 2023)	2022-2023	\$3,489,004	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of Environment and Climate Change Canada’s components of the Oceans Protection Plan, 2020-2021
	Evaluation of the Core Climate Change Mitigation Program (Q1 2022 to 2023)	2022-2023	\$238,873	N/A – Evaluated	Commitment in TB submission (2022-23 completion)	Evaluation of the Clean Air Regulatory Agenda, 2015-2016
	Evaluation of the International Climate Change Cooperation Program (Q4 2024 to 2025)	2024-2025	\$2,397,768	N/A – Evaluated	Commitment in TB submission (2024-25 completion)	Evaluation of the International Climate Change Cooperation Program, 2020-21
	Exempt: No evaluation planned for the Infrastructure Investment at the Eureka Site	N/A	\$60,795,401	Not a departmental priority. Low risk, low materiality. This is an infrastructure project, not a program per se.	Not applicable	Never evaluated
	Exempt: No evaluation planned for the World Class Tanker Safety Initiative	N/A	\$0	Sunset	Not applicable	Evaluation of World Class Tanker Safety Initiative, 2021-22
Percentage of <u>Weather and Environmental Observations, Forecasts and Warnings</u> program funding covered: 74%						
Internal Services	Exempt	N/A	\$219,667,177	Exempt. To be addressed, as appropriate, by the Audit division.	Not applicable	Never evaluated
Total Departmental Funding without Internal services						\$1,748,549,894
Total Evaluation Coverage without Internal services						95%
Total Departmental Funding with Internal services						\$1,968,217,071
Total Evaluation Coverage with Internal services						84%