



At a Glance

Audit and Evaluation Plan, 2022 to 2027, Environment and Climate Change Canada

About the Risk-based Audit Plan

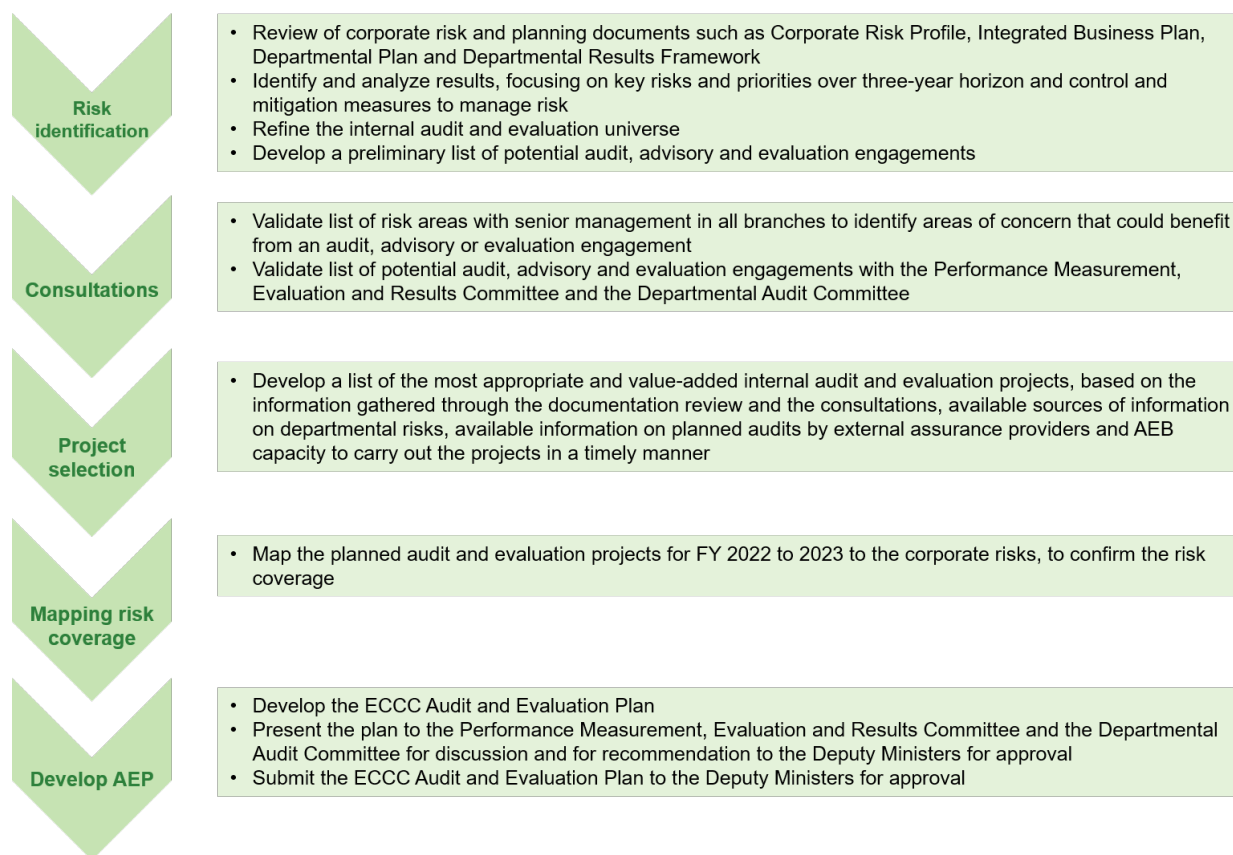
The Environment and Climate Change Canada (ECCC) Audit and Evaluation Plan (AEP) sets out the vision, mission and planned internal audit, advisory, evaluation and known external audit engagements over the next 5 fiscal years. The plan aligns with the Department's mandate, priorities and key corporate 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.

Developing the Audit Plan and Evaluation Plan

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 AEP is able to identify areas that may require relatively more oversight. This approach allows for efficient use of internal audit and evaluation resources.



Figure 1: Process for developing the Audit and Evaluation Plan



Planned audits and evaluations for fiscal year 2022 to 2023

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

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

Planned external audit projects

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

Audit and Evaluation Branch resources and capacity

The implementation of the present RBAP is included in the AEB's FY 2021 to 2022 planned budget of \$4.2 million and estimated 31.92 FTEs.