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Collaborative Climate Change Audit Project:
Process Chronicle and Lessons Learned

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Introduction

Various levels of government in Canada share jurisdiction for issues of critical importance to Canadians, such as health care, education, and natural resources. Collaborative audits are a way to assess such intergovernmental issues with greater depth and breadth than any audit office can do alone. Working together in this manner also allows audit offices to learn best practices from each other.

From 2015 to 2018, the provincial auditors general partnered with the federal Commissioner of the Environment and Sustainable Development, through the Office of the Auditor General of Canada, to undertake audit work on the progress their governments have made on climate change action^{*}. The Office of the Auditor General of Canada carried out audit work for the three territories in its role as independent auditor for northern legislatures. This was the first time that so many legislative audit offices in Canada coordinated their work in this way. A project working group was formed in November 2015, consisting of

auditors from participating audit offices. Their work culminated in the summary report tabled in Parliament in March 2018 called Perspectives on Climate Change Action in Canada: A Collaborative Report from Auditors General.

The project team wrote this final report to document the process we used in this unique project to assist those planning this kind of work in the future. We think that the interest in and need for collaborative audits will grow. We hope to inspire and help other auditors to work collaboratively in Canada and elsewhere to assess issues of mutual interest and importance to Canadians.

Structure of this final report

This report is in three parts.

- The first part chronicles the process we developed and used to plan, conduct, report, and communicate during the project. When we began this project, there was little guidance and few models to follow within Canada. We hope that this final report will ensure that others do not have to start from scratch, and we are happy to share any materials with other audit teams.
- The second part summarizes our efforts to identify lessons learned, so that we can evolve collaborative auditing in Canada. We are grateful for the assistance of the Canadian Audit and Accountability Foundation, which helped us conduct a lessons learned survey.
- The third part reflects on the above and provides some key perspectives from the Project Manager that could assist others doing similar work in the future.

Project team

- Julie Gelfand, Commissioner of the Environment and Sustainable Development, Office of the Auditor General of Canada
- Kimberley Leach (Project Manager), Office of the Auditor General of Canada
- Kristin Lutes, Office of the Auditor General of Canada
- Derek van der Kamp, Mitacs Science Policy Fellow working at the Office of the Auditor General of Canada (2017 to 2018)
- Francis Michaud, Office of the Auditor General of Canada
- Katie Olthuis, Office of the Auditor General of British Columbia

Summary: Top 10 lessons learned

The following list summarizes the top 10 lessons we learned for collaborative audits in Canada.

1. **Choose an audit topic that is important to all Canadians**—one where all governments involved have made strong commitments and have plans and strategies to meet them, and where working together among jurisdictions to achieve them is necessary. The value added of collaborative work on climate change was clear to all parties in this case and was an important motivator.
2. **Obtain buy-in and commitment** from the highest levels in all audit offices before proceeding. In addition to getting approval in principle, it is critical to create a project charter that commits to a vision, resources, and timelines and to have the charter approved.
3. **Begin the project early**—even earlier than you think you need to. Our project started two years before the planned tabling date of December 2017, and even then it was not tabled until 2018, because several jurisdictions had to move their tabling dates for a variety of reasons.
4. **Designate clear leadership**, both at a working level and at other levels. With so many participating legislative audit offices, credible leadership, vision, and commitment of resources and expertise was needed. Shared leadership during the reporting phase, where we established a communications committee composed of three auditors general, enabled coordinated and expedient decision making when we most needed it.

5. **Ensure regular and structured communication** throughout the project. The project working group had monthly phone calls throughout the project. Minutes were taken and distributed by email for those who could not attend every meeting. A secure and user-friendly method for sharing information and report drafts is important.
6. **Pay attention to early planning decisions** for what the audits will include, especially considering the number of participating audit offices, in order to have comparable messages. Draft an outline of the summary report early so that all can work toward it.
7. **Engage subject matter experts**—The Office of the Auditor General of Canada hired a subject matter expert to advise participating audit offices on specific matters throughout the project. We also convened advisory committees to get input from other experts to help guide the project. All legislative offices benefited from this expertise, and engagement with experts helped maintain credibility.
8. **Understand differences in practices and methodology**—Not all legislative audit offices do the same things in the same way. Knowing these differences and finding ways to work with them early is important. For example, the project working group consulted with legal counsel during the examination and reporting phases to help us decide what kind of information could be shared among us and when. Different audit offices have different practices on this matter, as well as others.
9. **Table the individual audits as close together as possible** in order to maximize their impact.
10. **Embrace innovation and adaptability**—We did not know all the answers to how this collaborative audit would work when we began the project, but we figured it out along the way owing to a shared commitment to doing something important and different. Thinking outside the box and learning as we went were critical to success.

1. What we did

1.1 Project summary

The overall objective of this collaborative project was to assess whether the federal, provincial, and territorial governments had met their commitments to reducing greenhouse gas emissions and adapting to the effects of climate change.

Provincial auditors general partnered with the federal Commissioner of the Environment and Sustainable Development and the Office of the Auditor General of Canada, which carried out audit work for the three territories in its role as independent auditor for Canada's northern legislatures. This was the first time that so many legislative audit offices in Canada coordinated their work in this way.

The offices worked together to develop a set of common questions about climate change action to be included in the auditors' individual work. From 2016 to 2018, they carried out this work and issued reports to their respective legislatures. Each audit office performed its work independently, with overall coordination done through the Office of the Auditor General of Canada by the Commissioner of the Environment and Sustainable Development.

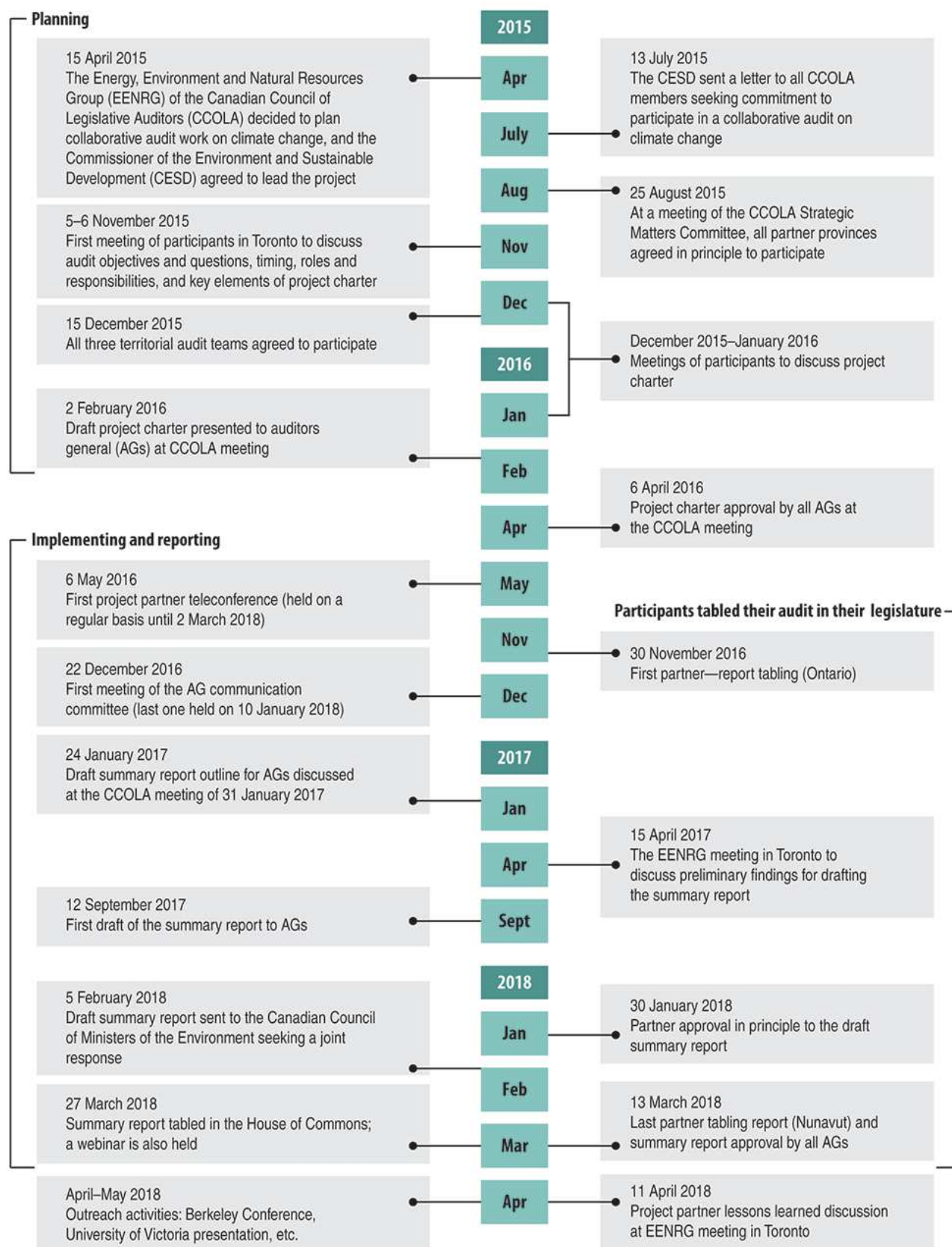
The results of the individual audits were compiled in a summary report called *Perspectives on Climate Change Action in Canada: A Collaborative Report from Auditors General*, which was tabled in Parliament on 27 March 2018. The summary report provided an independent review of government progress on climate change commitments across the country. It provided a snapshot of key issues and trends that are common across governments and highlighted findings and examples of climate change action from the federal, provincial, and territorial audit work. The summary report included a list of questions that legislators could ask their governments on the report's findings as well as a response to the report from the Canadian Council of Ministers of the Environment.

The summary report was provided to members of other legislative assemblies, including Nova Scotia, Alberta, British Columbia, and Nunavut. All jurisdictions issued a news release on tabling day and a webinar was conducted, with people participating from across the country. The report was also discussed at committee

hearings in British Columbia and Nunavut legislatures as well as at the House of Commons. The report is still, almost a year later, referred to in media articles and other work looking into government progress on climate change in Canada.

Exhibit 1 outlines key steps in the project's timeline.

Exhibit 1—Project timeline



▼ Exhibit 1—text version

This timeline outlines the key steps of the collaborative audit project. The timeline covers the period from April 2015 to May 2018 and includes the project's planning, implementation, and reporting. The project partners' reports were tabled between November 2016 and March 2018.

The planning phase lasted from April 2015 until April 2016 and included the following steps:

- On 15 April 2015, the Energy, Environment and Natural Resources Group (EENRG) of the Canadian Council of Legislative Auditors (CCOLA) decided to plan collaborative audit work on climate change, and the Commissioner of the Environment and Sustainable Development (CESD) agreed to lead the project.
- On 13 July 2015, the CESD sent a letter to all CCOLA members seeking commitment to participate in a collaborative audit on climate change.
- On 25 August 2015, at a meeting of the CCOLA Strategic Matters Committee, all partner provinces agreed in principle to participate.
- On 5 and 6 November 2015, participants held their first meeting in Toronto to discuss audit objectives and questions, timing, roles and responsibilities, and key elements of the project charter.
- On 15 December 2015, all 3 territorial audit teams agreed to participate.
- From December 2015 to January 2016, participants met to discuss the project charter.
- On 2 February 2016, the draft project charter was presented to auditors general (AGs) at the CCOLA meeting.
- On 6 April 2016, All AGs approved the project charter at the CCOLA meeting.

The implementing and reporting phase lasted from May 2016 to March 2018 and included the following steps:

- On 6 May 2016, the first project partner teleconference was held. (These teleconferences continued to be held on a regular basis until 2 March 2018.)
- On 30 November 2016, the first of the partners' reports (Ontario) was tabled.
- On 22 December 2016, the first meeting of the AG communication committee was held. (The last one was held on 10 January 2018.)
- On 24 January 2017, the draft summary report outline was sent to the AGs. (It was discussed at the CCOLA meeting of 31 January 2017.)
- On 15 April 2017, the EENRG met in Toronto to discuss preliminary findings for drafting the summary report.
- On 12 September 2017, the first draft of the summary report was sent to the AGs.
- On 30 January 2018, the draft summary report received partner approval in principle.
- On 5 February 2018, the draft summary report was sent to the Canadian Council of Ministers of the Environment, and a joint response was requested.
- On 13 March 2018, the last of the partners' reports (Nunavut) was tabled, and the summary report was approved by all AGs.
- On 27 March 2018, the summary report was tabled in the House of Commons, and a webinar was held.

In April and May 2018, outreach activities took place. These included participation at the Berkeley Conference and a presentation at the University of Victoria.

On 11 April 2018, the project partners had a lessons learned discussion at an EENRG meeting in Toronto.

1.2 Planning

The Strategic Matters Committee of CCOLA (the Canadian Council of Legislative Auditors) has long recognized the value of collaborative audits and has encouraged this practice. Each year, it asks its working groups to bring forward ideas suitable for collaborative auditing. At its April 2014 meeting, CCOLA's Energy, Environment and Natural Resources Group (EENRG) heard presentations on international examples of collaborative audits and discussed some options to pursue a collaborative audit in Canada.

It was at the next EENRG meeting, in April 2015, that the plan to conduct a collaborative audit on climate change was conceived (see Exhibit 2). The Commissioner of the Environment and Sustainable Development at the Office of the Auditor General of Canada was asked to lead the project and accepted the responsibility to bring together as many partners as possible to do this work.

Exhibit 2—Why climate change? Why collaborate?

Climate change is a significant concern to Canadians, and all of our regions are currently feeling its effects in varying ways. These effects include severe heat waves, flooding, invasive species, melting permafrost, rising ocean levels and temperatures, erosion of the coasts, and extreme weather events. Each government in Canada has reacted differently to these threats, resulting in a patchwork of climate change policies across Canada. These policies concern carbon pricing, cap-and-trade mechanisms, coal phase-out, carbon capture and storage, and support for clean energy technologies, among other things. Each government also has its own emissions reduction targets plus plans and strategies to adapt to the effects of climate change—as does the federal government. Canada has made international commitments to reduce greenhouse gas emissions and recently committed to work with the provinces and territories on options to meet these commitments. A key contribution of our audit was to provide a baseline for measuring the extent to which these provincial, territorial, and federal commitments have been met.

As illustrated in the project timeline (Exhibit 1), the first step was to describe the intentions of the project to all CCOLA members and to ask auditors general if they wanted to participate in principle. An August 2015 meeting secured approval in principle and key contacts for the project from all provincial, territorial, and federal auditors general.

A two-day meeting was held in November 2015 in Toronto, where project working group members heard from subject matter experts and began to discuss the timing, scope, roles and responsibilities, and objectives of the work. This was a critical step in getting to know each other, starting to understand the similarities and differences in member offices, and identifying the needs and intentions of each participating audit office. In preparation for this meeting, the Commissioner of the Environment and Sustainable Development provided members with materials, including main elements of a project charter and a list of audit questions on mitigation (efforts to reduce greenhouse gas emissions) and adaptation.

Key outcomes of this meeting were as follows:

- The project would cover both climate change mitigation and adaptation issues.
- Each audit office would, as its contribution to the collaborative project, conduct its own audit in accordance with its own legislation, policies, and methodology and table it in its own legislature.
- Common objectives, criteria, audit questions, and guidance would ideally be developed, but flexibility in application and approach would be critical to accommodate the variety in participating offices.
- A working group of auditors from participating audit offices would meet regularly to communicate the status of their audit projects, assess progress, and adjust, in order to remain on target.
- A summary report would then be developed.

The project working group considered other models of previous collaborative audits (Exhibit 3).

Exhibit 3—Other models of collaborative audits considered in planning

The earlier work that was the most helpful to us as models and guidance follows:

- The International Organisation of Supreme Audit Institutions (INTOSAI) Working Group on Environmental Auditing (WGEA) report on the global climate change audit, 2010. The project leader for this work was John Reed; his work on that early project and his continued guidance were appreciated.
- The electronic health records in Canada project, 2010. This work included six partners; a summary report was tabled in Parliament in April 2010. Louise Dubé as project leader for this work was also very helpful for this project.
- The INTOSAI WGEA document Cooperation Between Supreme Audit Institutions: Tips and Examples for Cooperative Audits, 2007.
- The Canadian Council of Legislative Auditors (CCOLA) Strategic Matters Committee Collaborative Audit General Guidelines, 2014

Project charter

The project working group also decided at the outset that a project charter would be critical to establishing common ground and ensuring buy-in. The working group spent time to get the project charter right, so that it would articulate common goals and intentions for the project, together with the timelines, roles and responsibilities, commitments to specific work, and methods of communication and decision making. It was approved by all auditors general at the CCOLA meeting in April 2016.

Minimum audit questions

To provide guidance while also enabling comparability of audit results and flexibility in approaches, the project working group decided that each jurisdiction would use a list of “minimum audit questions” in its audit work (Exhibit 4). These were questions that all audits should address. However, audit offices were also encouraged to go beyond the minimum questions in the scope of their work, if possible. Many did so.

Exhibit 4—Collaborative audit—minimum questions

Minimum questions—Mitigation

An example audit objective for the minimum mitigation questions could be: To determine if the government is making progress toward commitments to reduce greenhouse gas (GHG) emissions.

1. What targets related to mitigation of GHG emissions has the government adopted?
2. Do documented strategies or plans exist to meet these commitments? (Yes/No)
3. Is the government on track to meet intended targets? Which ones have been met and which ones have not been met? Does the government have an adequate process to monitor progress?
4. Are there regular reports to the public or to other stakeholders? (Yes/No) What elements are being reported on?
Is the reporting regular and timely?
5. What policy instruments, actions, or initiatives are expected to result in significant GHG emissions reductions?

Minimum questions—Adaptation

An example audit objective for the minimum adaptation questions could be: To determine whether the government has taken appropriate measures to adapt to climate change risks.

1. Has the government developed a policy/plan/strategy on adaptation? (Yes/No)
2. Has the government produced a comprehensive national/provincial/territorial specific risk assessment? (Yes/No)
3. Has the government implemented its actions as outlined in its policy/plan/strategy? Does the government know whether it is on track to implement its policy/plan/strategy?

Criteria and audit logic matrix

In addition to the minimum questions, the project team developed working papers to help with sources of criteria, such as “what is a good plan” and “what is a good risk assessment.” The project team also developed audit logic matrices to provide guidance for audit offices that had not undertaken this type of work before. These were also an important factor of success, because it gave auditors the guidance they needed and also ensured the comparability of results in the summary report.

Later in 2015, the auditors from the Office of the Auditor General of Canada responsible for territorial audits agreed to join the project working group and conduct climate change audits in their respective territories. Monthly teleconference calls with working group members began at this time and continued for the rest of the project.

1.3 Implementing

The individual audits were mainly conducted during the 2016–17 and 2017–18 fiscal years by the Office of the Auditor General of Canada at the federal and territorial levels, and by each of the participating provinces. The audits were tabled in the respective legislatures in accordance with reporting schedules for each jurisdiction. The tabling dates ranged from November 2016 (Ontario) to March 2018 (Nunavut). A separate summary report, which collected the key messages and communicated the findings from all of the participating offices, was tabled in Parliament on 27 March 2018.

While the audit work was under way, monthly teleconference calls took place and project working group members were able to discuss audit approaches and best practices, provide their feedback, and give and receive updates on key steps and aspects of the project. At the beginning, discussions focused more on the audit work necessary to answer the minimum questions. Over the course of the project, calls evolved to discussions about drafting the summary report and preparing for tabling. Members did not share audit evidence and specific information regarding the audits in order to respect confidentiality and legal requirements.

Although not required, most audit offices shared the final drafts of their audit reports with the Commissioner's project team for review and comment. Although final draft sharing was undertaken cautiously and only if possible (after consulting with legal experts), this sharing assisted audit offices and also supported the drafting of the summary report.

External advice

Many audit offices in Canada are growing their capacity to conduct performance audits. For several, this was their first audit on an environment and sustainable development issue. In September 2016, the project leader hired a Mitacs Science Policy Fellow to assist with the project for one year. Derek van der Kamp was a post-doctoral fellow in the field of climate change, interested in the science-policy interface and in communicating climate change information to the public. Derek was instrumental to the success of the project as he provided specialized climate change knowledge, expertise, and assistance to provincial and territorial auditors, in addition to drafting the summary report.

It is common practice to seek external advice on audit reports from experts in the field who sit on an advisory panel specific to each audit. In order to obtain this kind of advice on the summary report, we used the Commissioner's Advisory Panel to provide us with review and advice at strategic points, including the end of the planning phase and during the development of the summary report. This panel is made up of a dozen environment and sustainable development senior experts who are under contract to the Commissioner of the Environment and Sustainable Development to provide advice and support as needed.

1.4 Reporting

The summary report summarized audit findings tabled by provinces, territories, and the Office of the Auditor General of Canada and provided an independent review of government progress on climate change commitments across the country. The summary report provided a snapshot of key issues and trends that are common across governments and highlighted findings and examples of climate change action from the federal, provincial, and territorial audit work.

The summary report included key messages and highlighted the comparability of data, commitments, and approaches among provinces, territories, and the federal government. A draft outline for the summary report, with content headings, was produced in early 2017 and was reviewed and approved by auditors general at that time. This was an important step in ensuring that the auditors general were aware of and comfortable with the summary report approach. In September 2017, at their meeting in Fredericton, auditors general discussed the structure of the draft summary report and reviewed the communication plan.

Challenges that were anticipated when the summary report would be written included the following:

- determining what would need to be communicated with audited entities before the report was published;
- determining if recommendations would be included and, if so, to whom they would be addressed;
- deciding where the summary report would be tabled in addition to the federal Parliament; and

- establishing how the media would be involved in the release of the report.

A communications committee at the auditor general level was established to help answer these questions. It was chaired by Julie Gelfand, Commissioner of the Environment and Sustainable Development, and included Michael Pickup, Auditor General of Nova Scotia; Judy Ferguson, Auditor General of Saskatchewan; and Carol Bellringer, Auditor General of British Columbia. This committee was a key success factor, because this smaller team of auditors general met monthly to make key and timely decisions. They also helped support the project at CCOLA with their peers and ensured that this project was shared and not just a federal project.

Response from the Canadian Council of Ministers of the Environment

A key learning from the electronic health records project in 2010 was that auditees expect to be aware of the findings of audit work in advance of it being tabled and want an opportunity to respond officially in the document. In our project, each jurisdiction did this for its own audit work in accordance with its own methodology. But the question of how this would be done for the summary report was important, given that it would include findings from almost all jurisdictions across Canada. The logistics of ensuring all were aware of the report and had an opportunity to respond was daunting. It was proposed that the Canadian Council of Ministers of the Environment (CCME) could be the appropriate body to enable such a review and response. The auditors general agreed and the project working group enabled this through the CCME secretariat in Environment and Climate Change Canada (ECCC). This was a significant undertaking that required several attempts at a response that we could include in the summary report. The Deputy Minister of ECCC was the Chair of CCME and was very helpful in organizing the response efforts.

1.5 Tabling

The summary report, *Perspectives on Climate Change Action in Canada: A Collaborative Report from Auditors General*, was tabled on 27 March 2018 in the federal Parliament and in the Nova Scotia legislature. The federal Commissioner of the Environment and Sustainable Development subsequently presented the summary report to the House of Commons Standing Committee on Environment and Sustainable Development.

Other audit offices provided the summary report to their legislative assembly later, including Alberta, British Columbia, and Nunavut. The report was also posted on websites of the auditors general together with a news release, once the report was tabled in Parliament.

1.6 Release to the media and the public

Tools to help audit offices with tabling had to be customized to support the public release of a collaborative, cross-Canada summary report. Provincial audit offices were surveyed to determine what tools they used—both traditional and social media platforms—as well as what templates and other materials they needed to support the release of the summary report. Using those survey results, the Communications team at the Office of the Auditor General of Canada developed and circulated a tool kit, including templates for news releases, sample media statements, and content for social media platforms.

The Communications team at the Office of the Auditor General of Canada worked with the auditors general of Alberta, Nova Scotia, Saskatchewan, and Prince Edward Island, along with the principal of the audit team for the Northwest Territories, to develop a highlights video that was made public on YouTube once the report was released.

Media coverage

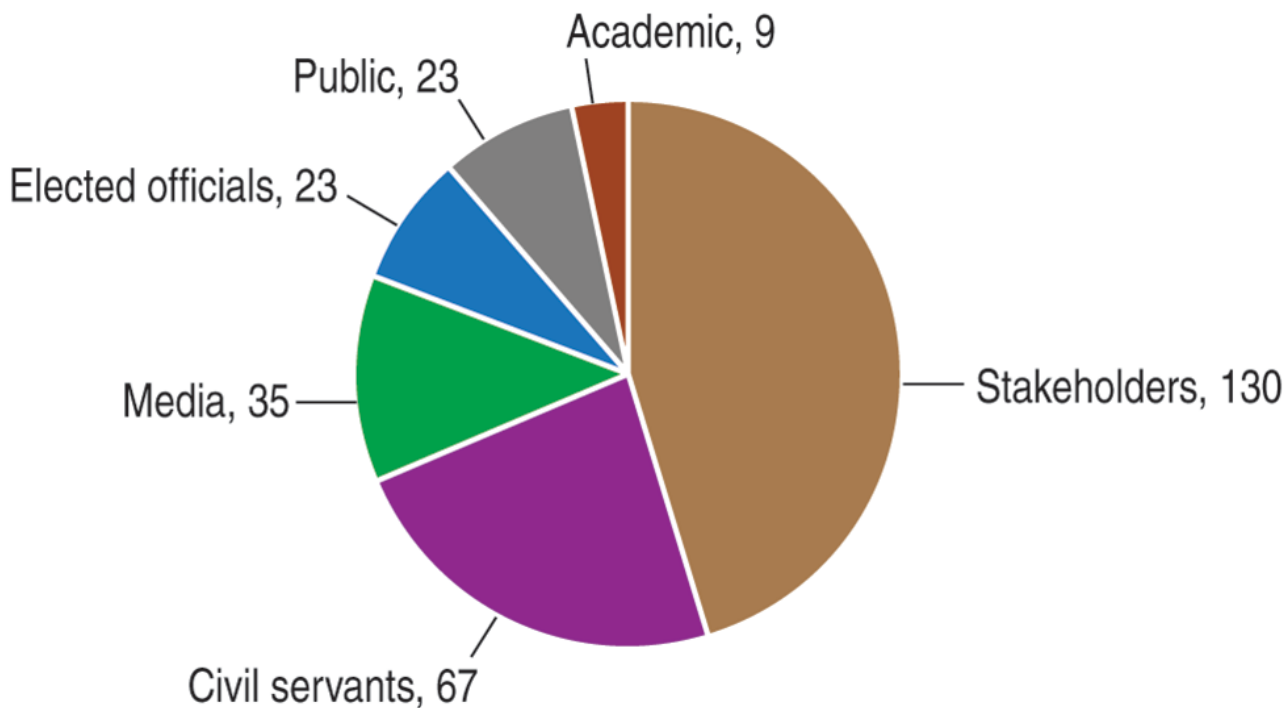
The summary report received extensive coverage across Canada, on the day of the release and afterwards, and was featured in articles in *Maclean's*, *The Walrus*, and *La Presse*, among others. The Office of the Auditor General of Canada identified at least 25 print articles published, of which 16 were in English and 9 were in French. Most were reproduced online through multiple sites.

Engagement on social media, through Twitter, Facebook, LinkedIn, and YouTube, was also significant, with more than 7,500 shares, views, and likes on the accounts of the Office of the Auditor General of Canada.

Webinar and other presentations

In order to engage our partners and reach audiences outside of Ottawa, a webinar on tabling day to communicate the summary report to media, stakeholders (non-governmental organizations, interest groups, and other stakeholders), and the public was also held. The webinar included a short introduction by the Commissioner of the Environment and Sustainable Development, followed by a question period that included the auditors general of British Columbia and Nova Scotia, and the principal of the Northwest Territories audit team. Approximately 300 observers from all provinces and territories watched the webinar and identified themselves as belonging to the categories in Exhibit 5.

Exhibit 5—Participants who registered for the webinar on the summary report



▼ Exhibit 5—text version

This pie chart shows how the participants who registered for the summary report webinar identified themselves.

Category	Number of participants
Stakeholders	130
Civil servants	67
Media	35
Elected officials	23
Public	23
Academic	9

Members of the project team at the Office of the Auditor General of Canada and other working group members made many presentations on the summary report in Canada as well as internationally.

2. What we learned

2.1 Survey methodology

Soon after tabling, at the CCOLA meetings of April 2018, project working group members were asked for their perspective on the things that worked well and the things that could be improved with respect to the project. Additionally, later in June we asked the Canadian Audit and Accountability Foundation (CAAF) to help us survey members more formally at the working level and at the auditor general level. The CAAF prepared a list of questions to survey members from 13 June to 12 July 2018. To do so, a survey was sent to auditors and auditors general. We received responses from 10 out of 11 offices. Below are the key messages that emerged from these exercises.

2.2 What worked

Impact. The summary report provided a comprehensive view of Canada's progress on climate change, highlighted the importance of the issue, was more credible, and had a bigger impact (including on the public and the media) than individual audits would have had. The auditors could identify common challenges and successes among governments, and Canada-wide areas for improvement. The summary report also sustained interest in the topic by referencing the individual audit office reports. Because climate change must be addressed on a Canada-wide basis, it was appropriate for all governments to participate in the audit. The webinar was a new approach that worked really well and allowed cross-Canada participation from auditors general and stakeholders.

Working together: sharing the knowledge. Some audit offices are small and have limited resources for performance audits. Working with other audit offices allowed for collaboration and sharing of knowledge related to audit approaches, the approaches each jurisdiction was taking to address climate change, and specialist subject matter expertise. Some offices told us they could not have completed an audit on this subject without the knowledge-sharing focus.

Leadership and coordination. Having one organization (the Commissioner of the Environment and Sustainable Development, in this case) lead the audit over the entire project was necessary for coordination and success. The Commissioner championed the project at a senior level; provided dedicated resources; provided valuable guidance documents for audit work; provided expertise in audit, communications, and editing; shared scientific and technical data; and created shared audit working documents. The project team also drafted the summary report using input from other auditors, the tabled reports, and the Office of the Auditor General's writing style to create cohesion. For the release day, templates of news releases from the Communications team at the Office of the Auditor General of Canada shared with other offices was helpful for consistent messaging and communication.

Commitment at all levels. Having all auditors general buy in and sign off on the project worked well in creating support for the project from all the offices. Formal agreements developed and signed (including the project charter), including common audit criteria and minimum baseline audit questions that every partner would complete, should be repeated in future collaborative audits. Making regular presentations to the auditors general at their meeting, soliciting their feedback, and providing them with a summary of their comments or concerns was helpful.

Ongoing communication. The creation of a project working group, with regular meetings and status updates, and the establishment of timelines helped move the project along. We held monthly teleconference calls with all members. We took the time upfront, including an early face-to-face meeting, to get acquainted and discuss how to deal with differences in mandates, legislation, procedures, and work habits.

Flexibility. The work was flexible enough to allow each office to take the approach best suited to their context. Partners could choose additional objectives or questions based on their preferences, office standards, legislative requirements, and jurisdiction's climate change priorities. Tailoring questions for each jurisdiction that can still be summarized to produce a cross-Canada comparison is a good use of audit dollars.

2.3 What could be improved

Drafting the summary report and comparability. Preparing the summary report took a lot of work and time to make sure overall comments reflected each audit office's findings and results. An earlier, more detailed reporting framework could have helped with drafting the report. Having a more detailed project schedule related to the reporting, media template availability, timing of auditors general sign-off, deadlines for providing comments, and other end-of-project deadlines would have helped each office manage its own time requirements and further support completing the project on time.

Timing of the summary report tabling. The time gap between the first audit report tabling (Ontario in November 2016) and the last (Nunavut in March 2018) created some challenges, including the treatment of subsequent events. On the other hand, having some offices reporting only a few months before the release of the summary report created some other challenges in writing the summary report. Overall, having more time for the reporting phase of the summary report would have been ideal, and would have been more possible if the offices had a tighter window for reporting their results before we started working on the summary report.

Joint response from departments. Keeping CCME, or local ministers, informed a little earlier in the process would have been helpful. Guidelines could be improved for response requirements, and we could have better communicated what our expectations were for a response.

3. Perspectives from the Project Manager

In closing, there are a few things I would like to add as Project Manager.

Auditor General support for innovation is a key factor for success. Looking back, I still think it is a small miracle that we had so many audit offices partner in this project. As senior professionals appointed to hold governments to account in each of their jurisdictions, auditors general are strong, independent, and typically understandably risk averse. This project had their full attention and support from the very beginning to the very end, despite some uncertainties. This project would not have been possible without full auditor general support and the latitude to take some risks and to learn and make decisions along the way.

Balance is everything and communication is the vehicle. A key success factor for this project was providing enough guidance to those who needed it, and allowing for flexibility in approaches and contributions. Without an effective balance in these things, not all partners would have been able to participate. Effective communication was critical to understanding and achieving this balance.

Collaborative work is critical to progress. Collaborative audits are important because we live in a highly interdependent and interconnected world. Collaborative audit work that includes all levels of government is the only way we can fully assess some issues, particularly in a federation such as Canada. In the end, Canadians do not really care which level of government is responsible; they just care how the issue is being managed in their interests. And finally, learning how other audit offices work and making contact and establishing links have helped us understand each other and implement best practices.

Following up on our work will enhance its impact. Climate change is a complex long-term issue. The actions needed are multi-faceted and will transcend the governments of our day. The audit work completed by each audit office, including the recommendations made, will be followed up by the auditors general in accordance with their own timetables and methodologies. I hope this summary project provides a baseline report from which we can continue to assess progress together toward the pan-Canadian solutions to this important issue. Future generations are counting on us.

Acknowledgements

I would like to acknowledge the many exceptional people who provided their energy, commitment, hard work, and enthusiasm to deliver this project.

- This project would simply not have been possible without Julie Gelfand, Commissioner of the Environment and Sustainable Development, who was on board the minute she heard about it upon her arrival at the Office of the Auditor General of Canada in 2014 and who drove the train full speed down the track with enthusiasm and inspiration, come hell or high water. In addition, the late

Michael Ferguson's full support as the Auditor General of Canada will always be gratefully remembered.

- Kristin Lutes was with us from the very beginning. I am so grateful for her dedication to the really big things, like drafting audit logic matrices and working papers, and reviewing audits from other jurisdictions to provide valuable advice, as well as her dedication to the seemingly small things, like teleconference call organizing and minute taking, which were all key to working well together.
- Derek van der Kamp was our climate expert on staff and helped us with information, data, and perspective. Derek was exactly the right person, in skills and "adaptability," to help us all link science and auditing together.
- Francis Michaud's rare combination of skills in financial audit, performance audit, and project management were invaluable to this work.
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Derek van der Kamp
Francis Michaud
Julie Gelfand, Commissioner of the Environment and Sustainable Development, Office of the Auditor General of Canada

Footnote

* The Office of the Auditor General of Quebec was a partner but did not undertake new audit work, because it had already completed recent work on this subject.
