

# **Chapter 35**

**Sustainable Development Strategy  
for the Office of the Auditor General**



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# Sustainable Development Strategy for the Office of the Auditor General

## Summary

**35.1** In our second sustainable development strategy, we commit to helping the federal government continually improve its management of environmental and sustainable development issues and to ensuring that our own operations are managed in an environmentally responsible manner.

**35.2** We have made good progress in implementing our first strategy, but there are several areas that require improvement. Our biggest challenge is to further integrate environmental and sustainable development issues into our audit work. We need to better document changes made to our action plan, and we must also update and complete the implementation of our environmental and sustainable development training plan.

**35.3** Our experience with the first strategy has allowed us to simplify our approach to managing sustainable development issues. We have reduced the number of goals and objectives and the indicators of performance that we use to measure our progress; and we have linked our actions to our planned results. From our experience with the first strategy, we learned that we needed to balance our environmental aspirations with other factors, such as increasing the quality of working life.

**35.4** During the past three years our Office, including the Commissioner of the Environment and Sustainable Development, has reported our findings to Parliament on subjects that include the government's management of smog, toxic substances, climate change, hazardous wastes, biodiversity and sustainable fisheries. We have reviewed the implementation of the first round of departmental strategies. Finally, we have assessed the performance of departments and agencies and provided guidance on how they can improve their management of environmental and sustainable development issues and reduce the environmental impacts of their own operations.

**35.5** In the next three years, we will continue to perform audits of environmental issues and to follow up on our previous audits. In 2001 we plan to report on an audit of the way the federal government manages its responsibilities for selected sustainable development issues that affect the Great Lakes and St. Lawrence River basin.

**35.6** Following amendments to the *Auditor General Act* in 1995 that formally incorporated environmental and sustainable development issues into our mandate, 24 federal departments and agencies tabled their first sustainable development strategies in the House of Commons in December 1997. Another four departments and agencies, including the Office of the Auditor General, voluntarily submitted strategies. The *Auditor General Act* requires that the strategies be updated every three years, and the second round of strategies was due to be tabled by December 2000 if Parliament were sitting.

**35.7** The framework for our strategy focusses on three major areas: our audit work, our day-to-day operations, and our human resources. We believe it is in our audits and studies of federal organizations that we have the greatest impact.

**35.8** Our sustainable development strategy aims to promote sustainable development among parliamentarians, federal organizations and Canadians in general. More specifically, our strategy tells parliamentarians how we integrate environmental and sustainable development considerations into our business as a legislative audit office, and how we measure the success of our efforts.

**35.9** In the past three years, our Office has brought many environmental and sustainable development issues to the attention of Parliament and federal organizations through our financial audits, special examinations and

value-for-money audits, including our reviews of the sustainable development strategies. We have provided guidance through studies and other publications, including *Moving Up the Learning Curve*, a 1999 report by the Commissioner of the Environment and Sustainable Development. That report set out what the Commissioner expected to see in the second round of sustainable development strategies.

**35.10** This chapter sets out our own second strategy. It includes:

- a description of our Office — our mandate, the work we do and the impact that we aspire to achieve;
- a summary of our performance and the lessons learned from our first strategy; and
- our objectives, indicators of performance and our planned results for the next three years.

## Introduction

### A sustainable development strategy — helping to turn words into action

**35.11** A sustainable development strategy presents an organization's objectives and plans of action to advance sustainable development. Exhibit 35.1 discusses the meaning of "sustainable development."

**35.12** Sustainable development strategies are intended to help departments and agencies broaden their perspective on what they do and how they do it — to take environmental, economic and social considerations into account more systematically in their policies, programs and operations. The intent is to help turn sustainable development from words into action. Sustainable development strategies provide benchmarks against which departments can measure their progress.

**35.13** This field has seen considerable progress over the past decade. International organizations like the Organisation for Economic Co-operation and Development (OECD) and the International Organization for Standardization (ISO) have increased our understanding of the concept of sustainable development. Organizations are better able to manage for sustainable development and to measure the results of their efforts.

**35.14** Organizations need to view sustainable development strategies as an ongoing cycle of action, learning from others' experience through a participatory approach, and using that learning to improve policies and programs. They need to put more emphasis on the participation and learning than on the production of the document that describes the strategy.

### Characteristics of our strategy

**35.15** Our sustainable development strategy is designed to be comprehensive, results-oriented and developed through consultation:

- **comprehensive** because it covers the environmental and sustainable development aspects of our audit work and our day-to-day operations;
- **results-oriented** because we have identified the actions we need to take and the indicators we will use to measure performance toward each of our sustainable development objectives;
- **developed through consultation** within the Office and with our clients. Obtaining different points of view was very useful to us (see appendices A and B).

**35.16** To successfully implement our strategy, we will require the continued support, involvement and commitment of senior management. Staff members must also adopt the strategy as their own and identify their part in the activities suggested for achieving it. With proper

**Sustainable development strategies provide benchmarks against which departments can measure their progress.**

By sustainable development, we mean "development that meets the needs of the present without compromising the ability of future generations to meet their needs" (World Commission on Environment and Development, *Our Common Future*, 1987).

Sustainable development is a constantly evolving concept based on integrating social, economic and environmental concerns into the activities of private and public organizations.

Progress toward sustainable development requires an integrated approach to planning and decision making — an approach that involves evaluating economic and social solutions on the basis of their effects on the environment and natural resources, and ecological solutions on the basis of their effects on the economy and society.

### Exhibit 35.1

#### What Do We Mean by Sustainable Development?

**Our strategy is a valuable planning tool that will help us to build environmental and sustainable development considerations into the way we conduct our business.**

oversight by management and with the commitment of individuals, words can be turned into action and sustainable development can be integrated into our activities.

**35.17** This Office has considered environmental and sustainable development issues in our audits for well over 10 years. Helping to improve the federal government's performance in protecting the environment and promoting sustainable development is one of the Office's five priorities for 2000 to 2003 (see paragraph 35.27).

**35.18** Although the Office is not required by legislation to prepare a sustainable development strategy, we have decided to do so voluntarily and to present it for tabling in the House of Commons. We believe that a sustainable development strategy is a valuable planning tool that will help us to build environmental and sustainable development considerations into the way we conduct our business. It will also assist us in understanding the challenges faced by other departments as they develop and implement their strategies.

#### **Who should read this strategy?**

**35.19** The Office's sustainable development strategy is directed to four main groups:

- Members of Parliament, our main clients, who can hold the government to account for its decisions and actions.
- Our staff, on whom the success of this strategy depends. They must be comfortable with the strategy and able to apply it to their activities.
- Federal government employees and managers, with whom the Office maintains very close contact and who are responsible for integrating sustainable development issues into the policies, programs and operations of their organizations.

- Canadian taxpayers, whom the members of Parliament represent and for whom our staff and government employees work.

## **The Role of the Office of the Auditor General and the Commissioner of the Environment and Sustainable Development**

**35.20** The first Auditor General was appointed in 1878, primarily to provide assurance to the Government of Canada that moneys were being spent as approved. In 1977, the role of the Office was expanded to audit whether the government and the people of Canada were receiving value for money spent on government programs.

**35.21** In 1995, the *Auditor General Act* was amended to create the position of Commissioner of the Environment and Sustainable Development, reporting to the Auditor General. The amendments extended the scope of our audit work to include reporting cases of spending by government without due regard to the environmental effects. The environmental and sustainable development issues to which we can draw attention are the issues faced by the government departments and organizations we audit. We also learn through our involvement with various international organizations and contribute to the advancement of sustainable development knowledge.

**35.22** Our Office is different from departments and agencies by virtue of our independence from the government and our reporting relationship to Parliament. Our independence is assured by a broad legislative mandate, freedom from certain controls over our budget and staff, and a 10-year term for the Auditor General. We do not develop policies or manage programs. Instead, we determine whether the government's programs and policies



**Office of the Auditor General  
Sustainable Development Goal**

The Office of the Auditor General is committed to helping the federal government continually improve its management of environmental and sustainable development issues, and to ensuring that its own operations are managed in an environmentally responsible manner.

**In our audit work:**

- We provide information, advice, and assurance to parliamentarians and others on the federal government's performance in managing environmental and sustainable development issues.
- We support federal, territorial and international organizations in their efforts to integrate environmental and sustainable development considerations into their decision making on policies, programs and operations.
- We administer a process (the petition process) that provides for Canadians to bring their environmental and sustainable development concerns to the attention of the Government of Canada in the form of letters or petitions.

***Our objectives:***

1. To incorporate the environment and sustainable development as an integral part of our audit work.
2. To help strengthen the capacity of federal, territorial and international organizations to continually improve their management of environmental and sustainable development issues and delivery of related programs.
3. To monitor the replies by departments to letters (petitions) presented by Canadians about environmental and sustainable development concerns.

**In our day-to-day activities:**

- We optimize the use of natural resources and minimize the negative environmental impacts of the OAG's day-to-day operations.

***Our objectives:***

1. To continually improve our Sustainable Development Management Process (SDMP).
2. To reduce consumption and waste.
3. To purchase, provide and use goods and services in an environmentally responsible manner.

**In our management of human resources:**

- We support activities that recognize our employees as our greatest assets in pursuing our sustainable development goals.

***Our objective:*** To enhance the awareness and capability of Office staff to incorporate environmental and sustainable development issues in their audit work, the Office's day-to-day operations and society at large.

are administered in a responsible, honest and productive manner.

### **The Office's vision and mission**

**35.23** The Office's strategic framework includes vision and mission statements that guide our work.

**Vision.** We are committed to making a difference for the Canadian people by promoting, in all our work for Parliament, answerable, honest and productive government that reflects a commitment to sustainable development.

**Mission.** The Office of the Auditor General of Canada conducts independent audits and examinations that provide objective information, advice and assurance to Parliament. We promote accountability and best practices in government operations.

**35.24** These statements guide all of our work, and from them flows the goal for our sustainable development strategy (see Exhibit 35.2).

### **Our resources and our organization**

**35.25** Reflecting the diverse requirements of our audit work, our staff includes qualified accountants as well as specialists with postgraduate degrees in other disciplines, including engineering, law, statistics, sociology, history, the environment, and economics. Most audit staff work at the head office in the National Capital Region. Regional offices are located in Vancouver, Edmonton, Winnipeg, Montreal and Halifax. For 2000–01, the Office's budget is \$54 million and 520 employees.

**35.26** The Auditor General presents his annual report and up to three additional periodic reports each year to the Speaker of the House of Commons. The Commissioner, on behalf of the Auditor General, reports annually to the House on various environmental and sustainable development issues. These include the

extent to which departments and agencies have met the objectives and acted on the plans set out in their sustainable development strategies. We also report our work in other places and forms, according to the specific legislation of the government entities that we audit. Our reports, as well as other information concerning the Office, are accessible on our Web site at <http://www.oag-bvg.gc.ca>.

### **Our priorities**

**35.27** For 2000 to 2003 the Office has five priorities:

- Help improve the government's finances and information on its financial condition.
- Stimulate advances in accountability concepts and improve accountability practices in government.
- Improve the quality of financial management in government.
- Contribute to necessary changes in the public service.
- Help improve the federal government's performance in protecting the environment and promoting sustainable development.

**35.28** We address each of these priorities in our audit work. The fifth priority is also addressed through our day-to-day activities and our human resources, and in the goal of this strategy.

### **Our influence and impact on the environment and sustainable development**

**35.29** Through our various audit products, we can influence parliamentarians and federal and territorial departments and organizations, as well as international organizations, on environmental and sustainable development matters. Our products include value-for-money audits, special examinations of Crown corporations,

**Helping to improve the federal government's performance in protecting the environment and promoting sustainable development is an Office priority.**

financial attest audits, and our assessment of sustainable development strategies.

- **Value-for-money (VFM) audits.** We examine whether the government's policies, programs and operations are achieving their intended results, including results that affect the environment and sustainable development. During the past three years our Office, including the Commissioner of the Environment and Sustainable Development, has reported our findings to Parliament on subjects that include the government's management of smog, toxic substances, climate change, hazardous wastes, biodiversity and sustainable fisheries. We also consider whether departments that have tabled sustainable development strategies have included appropriate environmental and sustainable development issues in their policy development and program delivery.

- **Special examinations of Crown corporations.** Although not an explicit requirement of the *Financial Administration Act*, during special examinations of Crown corporations we determine whether the systems and practices in place are appropriate for sound management of the corporation's environmental activities. This determination depends on the types of activities the corporation is involved in and their potential impact on the environment. For certain Crown corporations, environmental considerations are integral to their continued well-being.

- **Financial attest audits.** We determine whether environmental costs and liabilities were taken into account when preparing the financial information provided by the Government of Canada, the territorial governments, Crown corporations and certain entities, in accordance with the applicable accounting standards.

- **Assessment of sustainable development strategies.** Annually, the Commissioner for the Environment and

Sustainable Development assesses the extent to which departments and agencies have met the objectives and implemented the plans set out in their sustainable development strategies. Further information is provided in the section of this chapter on the Commissioner of the Environment and Sustainable Development (see paragraph 35.34).

**35.30** We assess our own ability to conduct high-quality audits that address significant topics and contribute to making a difference. The difference we seek relies on many other parties inside and outside government, and this complicates the task of attributing specific results to our audits. Many share a commitment to good government and an improved environment, and it is really through the co-operation and participation of others that we are able to effect change.

**35.31** The environmental impacts associated with our day-to-day operations are relatively limited. Our efforts are aimed at reducing our consumption and waste; purchasing, providing and using products and services in an environmentally responsible manner; and recycling secondary materials.

#### **International activities**

**35.32** We contribute to the development and dissemination worldwide of international standards, best practices and training programs in various areas of accounting, auditing and reporting, through our involvement in the International Organization of Supreme Audit Institutions (INTOSAI), the Panel of External Auditors of the United Nations, and the audit of UN organizations. We also manage a fellowship program for senior auditors from national audit offices of developing nations. Finally, we audit the international activities of Canadian federal departments and agencies.

**35.33** Our international activities help us to raise the awareness of environmental and sustainable development issues in the

**Many share a commitment to good government and an improved environment, and it is really through the co-operation and participation of others that we are able to effect change.**



Barrels kept on the grass without any secondary containment at CFB Cold Lake. From the Auditor General's 1999 Report, Chapter 13, National Defence – Hazardous Materials: Managing Risks to Employees and the Environment.



There are more and more cars on the highways and roads. From the 2000 Report of the Commissioner of the Environment and Sustainable Development, Chapter 4, Smog: Our Health at Risk.

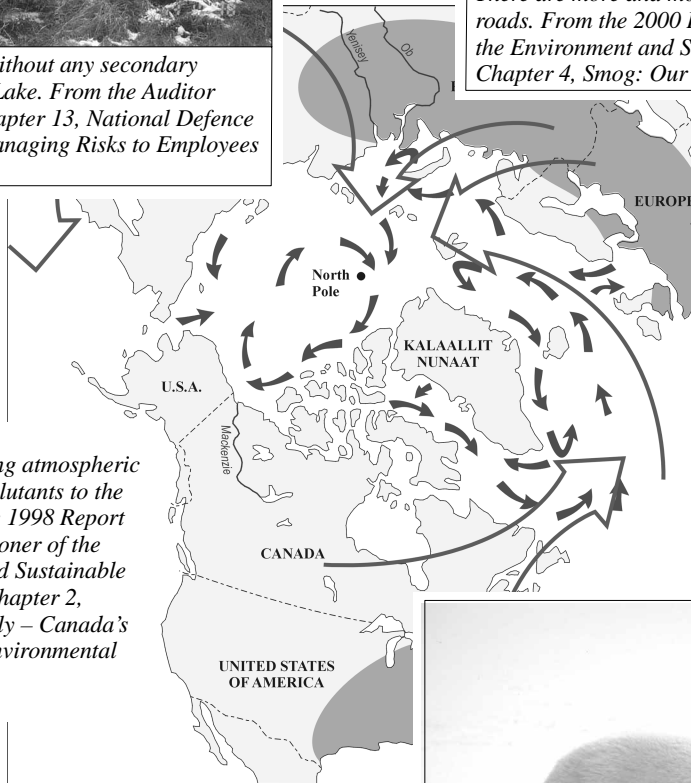


Diagram showing atmospheric migration of pollutants to the Arctic. From the 1998 Report of the Commissioner of the Environment and Sustainable Development, Chapter 2, Working Globally – Canada's International Environmental Commitments.



Canada is home to most of the world's polar bears and has a special stewardship role to play. From the 1999 Report of the Commissioner of the Environment and Sustainable Development, Chapter 6, Making International Environmental Agreements Work: The Canadian Arctic Experience.

Examples of sustainable development issues from our audits (see paragraph 35.29).

national audit offices of developing nations and in various international organizations.

### The Commissioner of the Environment and Sustainable Development

**35.34** The Commissioner of the Environment and Sustainable Development was first appointed by the Auditor General in 1996. The Commissioner's staff perform value-for-money audits, including audits of specific environmental policies and programs across the federal government. In addition, the Commissioner has the legislative responsibility to monitor and report, on behalf of the Auditor General, the federal government's progress toward sustainable development. This includes monitoring departments' and agencies' implementation of their strategies.

**35.35** In December 1999, the Commissioner released the document, *Moving up the Learning Curve*, which set out what the Commissioner expected to see in the second round of sustainable development strategies, due to be tabled by December 2000 if Parliament were sitting.

**35.36** The Commissioner expected that departments and agencies would focus their efforts on three areas in developing their second sustainable development strategies:

- **assessing** their first strategies — determining what the first strategy has achieved, what has changed, and what needs to be done differently — and making those assessments available in the consultations leading to the second strategies;
- strengthening the **planning** of strategies — drawing clear links between the departments' activities, the significant impacts of those activities and the priorities for action; and

- accelerating the development of the **management systems** needed to turn the strategies from talk into action.

I believe that as the largest single enterprise in the country, the federal government can make a significant difference in Canada's prospects for sustainable development....The services and programs it provides contribute to the social, economic and environmental well-being of Canadians. Finally, as Canada's largest single employer, landlord and purchaser, the federal government can show leadership by managing its day-to-day operations in a sustainable manner.

– Commissioner of the Environment and Sustainable Development, December 1999

**35.37** The Commissioner is also responsible for monitoring departments' and agencies' replies to letters or petitions presented by Canadians on environmental and sustainable development issues (the petition process). The *Auditor General Act* requires ministers to respond to petitions within 120 days. Since 1997, we have monitored the responses to 21 petitions from Canadians.

**35.38** There are specific results the Commissioner of the Environment and Sustainable Development would like to achieve in the years from 1999 to 2004, in particular:

- narrowing the gap between policy promises and performance, as demonstrated by examples of improvements in program implementation;
- strengthening co-ordination and integration, leading to instances of the elimination of barriers to co-operation; and
- improving information for Parliament, as demonstrated by examples of new information used by parliamentarians or decision makers.

**The federal government can show leadership by managing its day-to-day operations in a sustainable manner.**

**Our sustainable development management process allows us to track and measure our progress against our targets and objectives.**

**Our strategy encompasses the three core dimensions of our activities: our audit work, our day-to-day activities and the management of our human resources.**

## Experience Gained From Our First Strategy

### Our management of sustainable development

**35.39** During the fall of 1998 we completed the first phase of our environmental management system, which we call our sustainable development management process (SDMP). Information on the SDMP and an explanation of all our related processes are accessible to all employees electronically (see Exhibit 35.3).

**35.40** Our sustainable development management process is a way to ensure that we can track and measure our progress against our targets and objectives. It enables us to document systematically who is responsible for doing what and by when, in order to implement our sustainable development action plan for the years to come.

**35.41** In preparing our first strategy, covering the period December 1997 until March 2001, we developed a framework that comprised three areas:

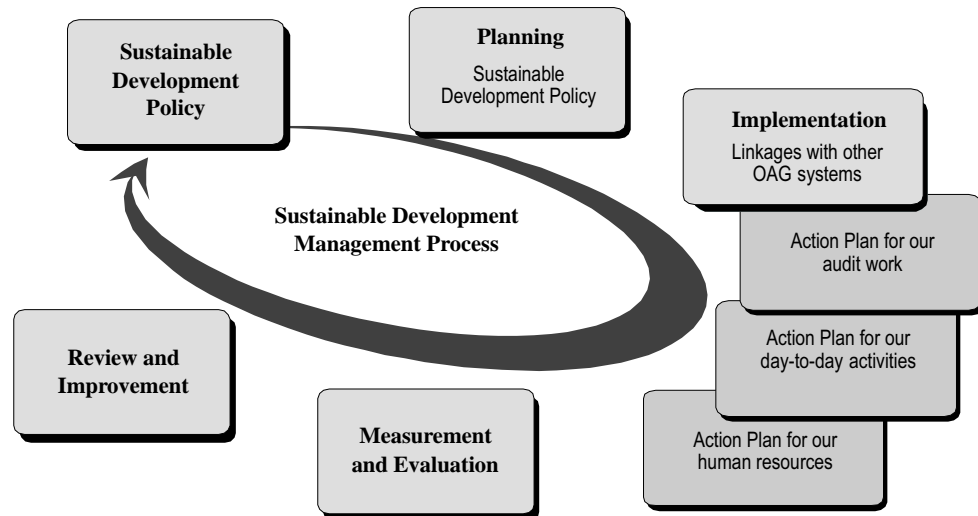
- our audit work, where we aim to encourage departments and others to act on environment and sustainable development issues;
- our day-to-day activities, where we aim to manage our own operations in an environmentally responsible manner; and
- the management of our human resources, where we aim to encourage our staff to behave in ways that contribute to achieving our environmental and sustainable development goal and objectives.

**35.42** We identified objectives for each goal, and performance indicators for each objective. At the end of each year, we reviewed our objectives and indicators to ensure that they were still relevant and significant. Each year in our Departmental Performance Report, we reported on our performance as measured by eight key indicators.

**35.43** Our first and second strategies both encompass the three core dimensions of our activities: our audit work, our day-to-day activities, and the management of our human resources. Exhibit 35.4 provides examples of specific performance indicators.

Exhibit 35.3

### Our Sustainable Development Management Process



**35.44** The Office's Sustainable Development Strategy Steering Committee was created to guide the development of our first strategy. It continues to monitor the Office's activities and, based on the performance achieved, to direct any necessary adjustments. It is chaired by a Deputy Auditor General and includes representatives of management in each significant function of the Office. The Secretary of the Steering Committee

is the Sustainable Development Co-ordinator. This individual is responsible for leading our sustainable development activities, preparing performance reports and action plans, and leading the Core Working Group.

**35.45** The Core Working Group comprises managers and professionals directly involved in audit work, in the Office's day-to-day activities, and in

**Audit work**

Percentage of recommendations related to environment and sustainable development on which satisfactory progress was made.

Percentage of federal organizations that comply with appropriate standards of practice for protecting the environment and promoting sustainable development.

**Day-to-day activities**

Paper consumption per employee.

**Human resources**

Percentage of audit staff who participated in sustainable development training sessions.

**Exhibit 35.4**

**Examples of Performance Indicators**



*In our day-to-day activities, we use recycling stations for compost and other recyclables (see paragraph 35.41).*

**Employees have created an “Environmental Knowledge Network” to increase awareness and knowledge of environmental and sustainable development issues.**

human resources management. This working group monitors performance for each indicator in the strategy and is also responsible for drafting the new strategy.

#### **Our performance**

**35.46** Our contribution toward achieving our goals cannot easily be separated from that of our partners, nor can we measure external changes to the environment and sustainable development. However, we believe that our short- and medium-term objectives and their associated indicators provide a logical link between our activities and the results we aspire to achieve.

**35.47** Each year, we have measured our progress against the indicators shown in our first strategy. In addition, during the third year of our strategy we commissioned an external management review of our approach to managing our strategy and our progress to that point.

**35.48** Exhibit 35.5 shows our areas of success and areas that will require additional effort. We will address the review’s recommendations in implementing our second strategy.

**35.49** The review presented a series of recommendations. Key recommendations are addressed in the section Our Second Strategy (see paragraph 35.59), and are included in Exhibit 35.9. We considered and integrated the review’s recommendations related to the indicators for our second strategy. We also prepared an action plan to address longer-term recommendations.

#### **Some performance was not measured**

**35.50** While performing our annual review of our performance, we recognized several accomplishments that had not been measured as part of the actions or targets in our first strategy.

**35.51** We do not track and measure all of the activities we undertake to promote and implement sustainable development. For example, employees with expertise or an interest in environmental and sustainable development issues have created an “Environmental Knowledge Network.” They use it to exchange views and hold seminars or discussions that help to increase awareness and knowledge of environmental and sustainable development issues, for themselves and for their colleagues in the Office. Some of the sessions held during the period of the first strategy included Greening the Federal Budget; the Ecological Integrity of National Parks; and Equitable Trade.

**35.52** In June 2000, our Office celebrated Canada’s Environment Week by holding lunchtime seminars and an “Enviro-Millionaire” quiz, distributing trees for planting, and participating in a Commuter Challenge.

**35.53** As a result of our participation, the Office achieved second place in its category in the Commuter Challenge — a national competition to promote environmentally responsible and healthy alternative modes of transportation. We received many positive comments from staff members who had fun while gaining knowledge and increasing their awareness of environmental and sustainable development issues.

#### **What we have learned**

**35.54** Our experience during the first three years guided us in preparing our next strategy. While we have made good progress and are moving in the right direction, considerable work remains.

**35.55** The first lesson we learned was that our original strategy was too complicated. It was not easy for employees to remember our goals. And, like many departments, we had included too many objectives and targets.

**Key recommendations of the management review are addressed in our second strategy.**



**35.56** We found it a challenge to fully integrate environmental and sustainable development issues into our audit work. We conducted an internal review of whether the planning of value-for-money audits considered environmental and sustainable development issues. This review provided evidence that we need to

continue focussing our efforts in this area while revising our performance measurement. We are changing the way we plan our audits to ensure that these issues are included, but the changes are not yet complete and their results have not been measured.

**We found it a challenge to fully integrate environmental and sustainable development issues into our audit work.**

Exhibit 35.5

**Significant Findings From the Management Review of Our First Sustainable Development Strategy**

	Successes	Need for Improvement
<b>Audit work</b>	<ul style="list-style-type: none"> <li>• Significant overall progress in meeting the goals and objectives. Strategy addresses the most significant sustainable development issues faced by the Office.</li> <li>• Many internal procedures changed to integrate environment and sustainable development into planning process for the different products (value-for-money audits, financial audits, and special examinations).</li> <li>• Helped federal organizations strengthen their capacity.</li> <li>• Tracked the petition process.</li> </ul>	<ul style="list-style-type: none"> <li>• Despite a good integration of the environmental component, more work was needed.</li> <li>• Most targets for audit work were not met or had not been set.<sup>1</sup></li> </ul>
<b>Day-to-day activities</b>	<ul style="list-style-type: none"> <li>• Implemented our Sustainable Development Management Process</li> <li>• Minimized negative environmental impacts of day-to-day activities: reduced paper consumption, promoted integration of significant environmental aspects into building maintenance and refit activities.</li> <li>• Developed a procedure to classify environmental characteristics of regularly stocked consumable products and completed an inventory.</li> </ul>	<ul style="list-style-type: none"> <li>• Did not meet our commitments to green our purchases and encourage the use of environmentally responsible transportation for audit work.</li> </ul>
<b>Human resources</b>	<ul style="list-style-type: none"> <li>• Initiated training and awareness-raising activities related to environment and sustainable development issues. For example, by March 2000, 42 percent of audit staff had attended a session, Introduction to Environment and Sustainable Development.</li> <li>• Completed two EnviroSurveys – questionnaires and self-assessments completed by staff members.</li> </ul>	<ul style="list-style-type: none"> <li>• Progress was not tracked against the environment and sustainable development training plan.</li> </ul>

Note: <sup>1</sup> The management review was conducted prior to our year-end report on performance. As in previous years, the final report showed that most targets were met.

**Analyzing the reasons  
for unexpected  
changes can help in  
taking quicker  
corrective action.**

**35.57** For certain indicators in our first strategy, we found that we could not influence behaviour as we had anticipated. An example is encouraging the use of environmentally responsible transportation for audit work. Encouraging less frequent travel home while on audit assignments does have a beneficial impact on the environment, but detracts from the employee's quality of life. For this reason the indicator was modified for our second strategy.

**35.58** Analyzing the reasons for unexpected changes can help in taking quicker corrective action. For example,

Exhibit 35.6 shows how we were able to change our approach to reducing paper consumption.

## Our Second Strategy

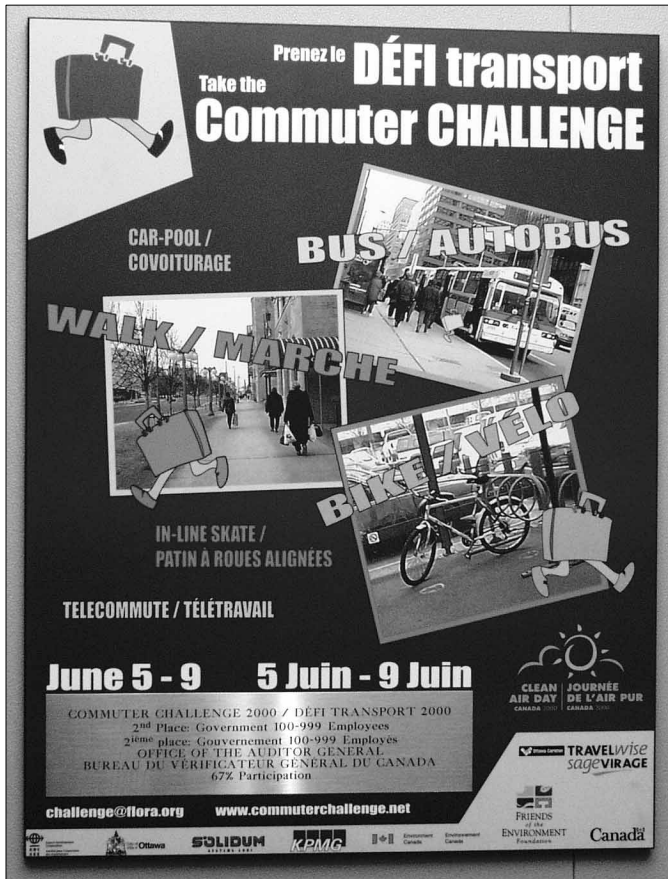
**35.59** Our second strategy consists of a goal, objectives and an action plan. Our goal is the following:

The Office of the Auditor General is committed to helping the federal government continually improve its management of environmental and sustainable development issues, and to ensuring that its own operations are managed in an environmentally responsible manner.

We will accomplish this goal by working toward objectives that address our audit work, our day-to-day activities and the management of our human resources (see Exhibit 35.2). We will implement our objectives using the action plan shown in Appendix C.

**35.60** To design our second strategy, we began by assessing the results of our management review. Then we conducted comprehensive internal consultations, followed by analysis of our first strategy's goals, objectives, measures and indicators, to ensure that our second strategy clearly linked the measures with their intended results. We compared them with measures adopted by similar organizations handling similar issues. For example, we considered a federal government guidance document, *Sustainable Development in Government Operations: A Co-ordinated Approach* (Web site: [www.ec.gc.ca](http://www.ec.gc.ca)). We sought advice from eight parliamentarians and nine departments and agencies; and developed a detailed communication plan for the new strategy. The steps in developing our second strategy are shown in Appendix D.

**35.61** Implementing our first strategy included setting up a suitable management system. This was our sustainable development management process



*In June 2000, our Office achieved second place in its category in the Commuter Challenge, a national competition to reduce greenhouse gas emissions by promoting healthy alternatives to single-occupant vehicles (see paragraph 35.53).*

(SDMP), to assign responsibilities and track our progress (see Exhibit 35.3). We will update the SDMP with revisions made for our second strategy.

**35.62** In considering the scope of our second strategy, we decided to keep the emphasis on the environmental dimension of sustainable development rather than on the social or economic dimensions. This decision was based on two factors. First, much of our past audit work has concentrated on the economic and social aspects of the government's policies and programs. Second, the Office has other structures in place that address certain aspects of sustainability as it affects our staff, including employment equity, a mentoring program, and a health and safety committee; we did not want to

impose another layer of administration on areas that are already managed through other means. Furthermore, the social dimension of sustainable development is still a matter of considerable debate, as shown in Exhibit 35.7.

**35.63** We developed our strategy's goal, objectives and performance indicators using internal and external consultations. Our internal consultations were designed with a dual purpose: to inform employees about how well the Office had met the commitments of our first strategy; and to obtain their input toward the design of our second strategy. All groups in the Office were consulted, including each regional office. A summary of the internal consultations is included in Appendix B. In total, about half the employees at all levels attended the consultation sessions.

**Dealing with an unexpected change — paper consumption**

Our original strategy had a target of a five percent reduction in paper consumption for the first year. Results from the first year showed not a decrease but an increase! We traced the difference to a change in work habits. It coincided with the arrival of the Internet at each work station. While there was a decline in the number of photocopies, it was more than offset by an increase in printer activity. Documents that had been purchased or provided by other departments were now being printed. Through increased awareness and by setting printers to automatically print double-sided, we were able to surpass our original goal, albeit over the course of three years instead of one.

**Exhibit 35.6**

**Analyzing Reasons for  
Unexpected Changes**

Human Resources Development Canada's sustainable development strategy explicitly mentioned a lack of understanding of the social dimension of sustainable development. "Efforts to promote sustainable development have focussed on the trade-offs between economic and environmental goals. The other component of sustainable development, the social dimension, is not yet well understood. How can a society best meet its social objectives, such as literacy, equity, dignity, security, and health, in the context of its economic and environmental goals? How do these different objectives affect each other and how can society achieve a balance between them?"

In their first sustainable development strategies, we observed that many departments gave insufficient consideration to the social dimension – even some departments whose mandates focus on social issues. Our Office has touched on the social aspects of sustainable development in previous audits. Chapter 7 of the Commissioner's 1999 Report discusses current thinking on the social aspects of sustainable development by both private and public sector organizations of other countries.

One of our challenges is to include the social dimension more frequently, wherever appropriate, when planning audits and conducting reviews of sustainable development strategies. A report on a study examining the social dimension of sustainable development is planned for the Commissioner's May 2001 Report.

**Exhibit 35.7**

**The Social Dimension of  
Sustainable Development**

**Compared with our first strategy, our second strategy presents a more focussed approach.**

As part of our external consultations, we received advice and comments from the Panel of Environmental Advisors to the Commissioner for the Environment and Sustainable Development and from departments and agencies.

**Updating our strategy and our performance framework**

**35.64** Compared with our first strategy, our second strategy presents a more focussed approach. For example, we have simplified our framework to include a single goal that can be remembered easily (see Exhibit 35.2). This goal will be applied in each of our primary work areas — audit work, day-to-day activities and human resources. In each of these areas we show a link between the goal and the specific objectives.

**35.65** We have kept the basic framework of our first strategy, covering our audit work, our day-to-day activities and the management of our human resources.

**35.66** For our second strategy, we reduced the number of objectives and indicators in each of these areas (see Exhibit 35.8), and focussed them in a logical way that links activities to the objectives. The result will be fewer objectives and indicators but they will be more meaningful. We also lowered certain targets in our second strategy in areas where we had been too optimistic.

**Selecting the right combination of objectives/activities/indicators/targets**

**35.67** In our second strategy, we explicitly commit to helping the federal government continually improve its management of environmental and sustainable development issues and to ensuring that we manage our own operations in an environmentally responsible manner. The choice of objectives, and of subsequent activities, indicators and targets, reflects our priorities, the impact of our activities on the environment, and the balance we seek among our various functions and activities.

**35.68** To fulfil our commitment and to turn our objectives into action, we have developed the action plan that is presented in Appendix C. It highlights the links between our sustainable development goal and objectives (planned longer-term results), the activities needed to achieve those objectives, and the results expected in the near future, measured by performance indicators. Responsibilities for carrying out each action and for monitoring progress are assigned to specific individuals in the Office, under our sustainable development management process.

**35.69** The potential significance of our audit work is reflected in our objectives and action plan. The primary impact we hope to make on the environment and sustainable development through our audit work is in providing information to parliamentarians and others that, in turn, can influence the activities of federal organizations and others. Although the negative effects of our day-to-day operations on the environment are not significant compared with those of many departments, minimizing them is still an important part of an overall strategy.

**35.70** The indicators we have selected will help us monitor our progress toward our goal and objectives. We have chosen them for a range of purposes — some are included to promote change; others to

**Exhibit 35.8**

**Streamlining Our Second Strategy**

Component	Original Strategy	Second Strategy
Goal	5	1
Objectives	12	7
Indicators	38	26

ensure that we maintain our current performance; and the rest are to track the results of some activities whose outcomes we do not directly control.

**Linking our sustainable development action plan to other activities in the Office**

**35.71** We use three primary methods to link our action plan to other activities in the Office (for example, the Health and

Safety Committee). First, the framework we have chosen for our action plan ensures that it is well integrated with the structure of the Office. Second, there is a cross-membership between the SDS Steering Committee and other committees in the Office, and members of the Core Working Group are managers who can control the changes that need to be made. Finally, senior management exercises an oversight role through the Office’s Executive Committee.

**We have selected indicators to promote change and to track activities whose outcomes we do not directly control.**

**Exhibit 35.9**

**Key Recommendations of the Management Review**

	<b>Recommendations</b>	<b>Action</b>
<b>Audit work</b>	<ul style="list-style-type: none"> <li>• A more strategic and transparent process should be established for the identification of high-risk environmental and sustainable development issues by, among other things, providing stronger guidance to audit teams.</li> <li>• There should be an increased transfer of sustainable development knowledge and expertise across the Office.</li> <li>• The assignment of responsibility for environmental and sustainable development practice development initiatives should be clarified and the specific actions better defined.</li> <li>• Performance targets should be considered for audits or studies targeted at the “social” dimensions of sustainable development. This could potentially involve departments not currently seen as high-risk from an environmental and sustainable development perspective, and would reflect the direction currently being provided to departments to address the social dimensions of sustainable development in their strategy.</li> </ul>	<ul style="list-style-type: none"> <li>• Managers with environmental expertise have begun to provide advice to audit teams on potential environmental issues that could exist for that entity.</li> <li>• To be implemented by March 2001.</li> <li>• Will be considered after the present study on the social dimension of sustainable development is tabled in May 2001.</li> </ul>
<b>Day-to-day activities</b>	<ul style="list-style-type: none"> <li>• The performance indicators selected for “greening” the Office’s purchases should be aligned with the newly developed green rating system developed by the procurement section.</li> </ul>	<ul style="list-style-type: none"> <li>• Implemented – included in the design of our second strategy.</li> </ul>
<b>Human resources</b>	<ul style="list-style-type: none"> <li>• The environmental and sustainable development training plan should be updated annually.</li> </ul>	<ul style="list-style-type: none"> <li>• Implemented – included in the design of our second strategy.</li> </ul>

**Our main challenge is still to further integrate environmental and sustainable development issues into our audit work.**

**Issues associated with our three core activities**

**35.72** The management review presented a summary of the issues that we needed to consider in preparing our second strategy. The key recommendations of this review are shown in Exhibit 35.9, along with the actions we propose.

**Specific issues that will require additional attention during the next three years**

**35.73 In our audit work.** Our main challenge is still to further integrate environmental and sustainable development issues into our audit work. We expect that our planned actions will provide for a more integrated approach to our audits.

**35.74** We also need to pay more attention to horizontal issues that cut across departmental mandates or across political jurisdictions. We have not yet developed a means of working with other jurisdictions to audit environmental commitments that transcend national borders.

**We will work with departments and others to ensure that we achieve our mutual objectives.**

**35.75 In our day-to-day activities.** During the next three years, we will undergo a major refit of our National Capital Region office. We are encouraged by the support provided by Public Works and Government Services Canada, the department responsible for the refit. We will require that all aspects of the project be carried out in an environmentally responsible manner and we hope the refit can serve as a model for renovating other government offices.

**35.76 In managing human resources.**

Our challenge will be to update and complete the implementation of an appropriate training plan while continuing to inform and train staff and management on the issues of the environment and sustainable development. We must ensure that our internal policies are in keeping with our sustainable development objectives. For example, during the period of the first strategy we eliminated the parking subsidy received by management, as it was not in keeping with our values for sustainable development.

**Working with others**

**35.77** Throughout the implementation of our second strategy, we will work with departments and others to ensure that we achieve our mutual objectives. We will share information and experience so that we, along with our partners in Canada and internationally, can benefit from new ideas and make further progress in our understanding and application of sustainable development solutions.

**35.78** We will work with Public Works and Government Services Canada to improve our operations — whether reducing energy or improving monitoring of our waste.

**On the path toward sustainable development**

**35.79** We do not expect that we will reach our goal within the next three years, but we are confident that during the term covered by this strategy, we will move forward in our journey toward sustainable development. We are moving in the right direction, and this strategy will help to sustain our progress.

## Appendix A

### Strategy Team

Deputy Auditor General: Michael J. McLaughlin  
Sustainable Development Co-ordinator: Gordon Stock

#### **Core Working Group**

Paul Fowlow  
Rita Gudziunas-Mankowski  
Kathleen Hobbs  
Julie Pelletier  
Art Routliffe  
Gordon Stock

For information, please contact Gordon Stock.

## Appendix B

### Internal Consultations Summary: June and July 2000

The purpose of the consultation sessions was to inform employees about the Office's performance in fulfilling the commitments made in its first Sustainable Development Strategy (SDS) and to obtain their input for the development of the second SDS, due to be tabled in December 2000 if Parliament were sitting. All Office groups, including each regional office, were consulted between 9 June and 14 July 2000. About 50 percent of Office employees at all levels attended the consultation sessions.

In order to obtain their input on the development of the new SDS, employees were asked to form small groups and provide recommendations for the following questions:

- **General – organization:** How can the Office help Canada improve in future years?
- **General – individuals:** As Office employees, how can we contribute individually?
- **Audit work:** How can we improve our products with regard to the environment and sustainable development?
- **Our people:** What can we do to ensure that our people have the right skills to identify and apply environmental and sustainable development considerations?
- **Our day-to-day activities:** How can we improve our activities and be a model organization from a social and environmental point of view?

It should be noted that while we asked each group to challenge the overall framework of the existing strategy (audit work; day-to-day activities; and human resources) if they thought it should be amended, they did not challenge it. We cannot include all of the suggestions in our second strategy, but they will be used for future reference. Since the consultations, we have communicated with employees to let them know the results.



## Appendix C

### 2001-04 Action Plan for Sustainable Development

#### For Our Audit Work

Sustainable development objectives	Activities	Performance indicators	Targets/Baseline
<p><b>Objective 1: To incorporate environment and sustainable development (E &amp; SD) as an integral part of our audit work</b> (DAG Audit Operations Branch)</p>	<p><b>Incorporate E &amp; SD in our audit work</b></p> <ul style="list-style-type: none"> <li>• Improve consideration given to E &amp; SD issues during audit planning phase</li> <li>• Consider undertaking joint audits with auditors from other jurisdictions when E &amp; SD issues reach beyond the federal government's mandate</li> <li>• Consider the development of E &amp; SD practice guides</li> </ul> <p><b>E &amp; SD outputs from the Office</b></p> <ul style="list-style-type: none"> <li>• Assess nature of E &amp; SD work done for Office products (e.g., financial audits, special examinations of Crown corporations, value-for-money (VFM) audits and studies and review of Sustainable Development Strategies – SDS)</li> <li>• Practice Review should determine whether E &amp; SD issues were integrated in VFM chapters and special examinations according to audit plans – or, where changes have occurred, that they were appropriately documented (update VFM manual to reflect this)</li> </ul>	<p><b>Incorporate E &amp; SD in our audit work</b></p> <ul style="list-style-type: none"> <li>• % of audit planning documents that considered E &amp; SD issues</li> </ul> <p>√ % of audit planning documents that found E &amp; SD issues to be significant <sup>1</sup></p> <p><b>E &amp; SD outputs from the Office</b></p> <ul style="list-style-type: none"> <li>• Expenditures on E &amp; SD audit products as % of total audit costs</li> </ul> <p>√ % of chapters and % of special examinations that integrated E &amp; SD issues</p> <ul style="list-style-type: none"> <li>• % of recommendations and observations related to E &amp; SD (VFM chapters and special examinations)</li> </ul> <p><b>Monitor and report on the implementation of departmental Sustainable Development Strategy</b></p> <p>Completeness of departments' and agencies' SDS</p> <ul style="list-style-type: none"> <li>• % of departments and agencies SDS that follow guidance provided by Treasury Board Secretariat and Commissioner of the Environment and Sustainable Development (CESD)</li> </ul> <p>√ % of actions planned that have been implemented</p>	<p>Target: 75% by 2002, 90% by 2004</p> <p>Target: 20% by 2004 Baseline to be established in 2000–01</p> <p>Target: 20% by 2004 (17% in 1998–99)</p> <p>Target: Chapters – 30% (26% in 1998–99); special examinations – Baseline to be established in 2000–01</p> <p>Target: 30% (31% in 1999–2000 for VFM only)</p> <p>Target: 100% by 2004 <sup>2</sup></p> <p>Target: 50% by 2004 <sup>2</sup></p>

√ **Key performance indicators.** We will report annually on our performance on key indicators in our Performance Report. Other indicators are reported internally to management.

<sup>1</sup> Performance measurement using this indicator is being revised.

<sup>2</sup> Achievement of these targets depends mostly on the performance of departments and agencies; we view these targets as expectations.

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Sustainable development objectives	Activities	Performance indicators	Targets/Baseline
<b>Objective 1 (Cont'd)</b>		<p><b>Impacts on parliamentarians</b></p> <p><i>Tracking of references to Office work</i></p> <p>√ Number of parliamentary committee hearings on E &amp; SD issues using our reports (committee hearings where there were Office witnesses)</p> <p><b>Impacts on entities</b></p> <p><i>Acceptance of and progress on recommendations leading to better practice</i></p> <p>√ % of recommendations related to E &amp; SD where entities agreed with our recommendations and satisfactory progress was made</p> <p><b>Impacts on the public</b></p> <p><i>Media coverage</i></p> <ul style="list-style-type: none"> <li>• % of media coverage of E &amp; SD issues</li> </ul> <p><i>Visits on Office Web site, etc.</i></p> <ul style="list-style-type: none"> <li>• % of Office Web site activity related to E &amp; SD</li> </ul>	<p>Target: Tracking only – Baseline: 8 of 31 hearings in 1999–2000</p> <p>Target: 65%<sup>3</sup> by 2004 – Baseline: 42% in 1999–2000</p> <p>Target: Tracking only Baseline: 29% in 1998–99</p> <p>Target: 25% by 2004 Baseline: 18% in 1997–98</p>
<b>Objective 2: To help strengthen the capacity of federal, territorial and international organizations to continually improve their management of E &amp; SD issues and delivery of related programs</b> (Office senior management)	<b>Outputs from the Office</b> <ul style="list-style-type: none"> <li>• Prepare audits, studies development of tools such as better practice guides</li> <li>• Participate in international forum</li> </ul>	<b>Outputs from the Office</b> <ul style="list-style-type: none"> <li>• Number of presentations on E &amp; SD issues at external events (this indicator is also listed under human resources)</li> </ul> <p><b>Assessment of departmental capacity to manage E &amp; SD issues</b></p> <p>√ % of federal organizations that conform with appropriate standards of practice for protecting the environment and promoting sustainable development</p>	<p>Target: To be determined Baseline to be established in 2001–02</p> <p>Target: 75%<sup>3</sup> by 2004 Baseline: 50% in 1999–2000</p>
<b>Objective 3: To monitor the replies by departments to letters (petitions) presented by Canadians about environmental and sustainable development concerns</b> (Commissioner's Office)	<b>Petition (letters) process</b> <ul style="list-style-type: none"> <li>• Promote the existence of the petition process</li> <li>• Monitor type of petitions received</li> <li>• Monitor the replies by departments to petitions</li> <li>• Report petition activity</li> </ul>	<b>Petition (letters) process</b> <ul style="list-style-type: none"> <li>• Number of petitions received by CESD</li> <li>• % where departments responded within prescribed time frame</li> </ul>	<p>Target: Tracking only</p> <p>Target: Tracking only</p>

<sup>3</sup> Certain targets that were set in our 1999–2000 Report on Plans and Priorities have been reduced because we found the original targets too optimistic.

**For Our Day-to-Day Activities**

Sustainable development objectives	Activities to achieve these objectives	Performance indicators	Targets/Baseline
<p><b>Objective 1: To continually improve our Sustainable Development Management Process (SDMP)</b> (Corporate Services Branch)</p>	<p><b>Monitor the delivery of the SDMP</b></p> <p><b>Identify non-conformance and implement corrective actions</b></p> <p><b>Update/improve SDMP annually</b></p>	<p><b>Review and Corrective Actions</b></p> <ul style="list-style-type: none"> <li>• Number of internal and external reviews</li> </ul>	<p>Target: One external review by 2004 and an internal review every year</p>
<p><b>Objective 2: To reduce consumption and waste</b> (Corporate Services Branch)</p>	<p><b>Paper consumption</b></p> <ul style="list-style-type: none"> <li>• Provide information and promote alternatives such as electronic filing</li> </ul> <p><b>Reducing consumption and waste</b></p> <p>With our employees:</p> <ul style="list-style-type: none"> <li>• Identify waste reduction opportunities</li> <li>• Promote reuse of materials</li> <li>• Develop an awareness program for employees</li> </ul> <p>With Public Works and Government Services Canada (PWGSC):</p> <ul style="list-style-type: none"> <li>• Conduct waste audit that provides information on Office performance</li> <li>• Implement a waste reduction action plan</li> <li>• Promote a more environmentally friendly facilities</li> </ul>	<p><b>Paper consumed</b></p> <ul style="list-style-type: none"> <li>✓ Total consumption of paper per employee per year</li> </ul> <p><b>Reducing waste</b></p> <ul style="list-style-type: none"> <li>• Portion of solid waste diverted from landfill</li> </ul> <p><b>Reducing consumption</b></p> <ul style="list-style-type: none"> <li>✓ Dollar value of consumable supplies (excludes furniture and equipment) per employee</li> </ul>	<p>Target: 2% reduction each year Baseline: 8,842 sheets – three-year average 1997–98 – 1999–2000</p> <p>Target: To be determined Baseline to be established by 2001–02</p> <p>Target: To be determined Baseline to be established by 2001–02</p>
<p><b>Objective 3: To purchase, provide and use goods and services in an environmentally responsible manner</b> (Corporate Services Branch)</p>	<p><b>Goods and services</b></p> <ul style="list-style-type: none"> <li>• Update Office procurement policy to include environmental component</li> </ul> <p><b>Practices and behaviors</b></p> <ul style="list-style-type: none"> <li>• Promote use of teleconferencing, videoconferencing and Web-based communications</li> </ul> <p><b>Work in co-operation with PWGSC</b></p> <ul style="list-style-type: none"> <li>• Promote and monitor purchase of environmentally friendly goods and services during building refit</li> </ul>	<p><b>Goods and services</b></p> <ul style="list-style-type: none"> <li>• % of stocked goods (office supplies) that have environmentally responsible characteristics</li> <li>• % of contracts where environmentally responsible considerations were included in the decision-making criteria</li> </ul>	<p>Target: 2% annual increase Baseline: 26% at end of 1999 –2000</p> <p>Target: To be determined Baseline to be established in 2001–02</p>

**For Our Human Resources**

Sustainable development objective	Activities to achieve these objectives	Performance indicators	Targets/Baseline
<p><b>Objective: To enhance the awareness and capability of Office staff to promote E &amp; SD issues in their audit work, the Office's day-to-day operations and society at large</b> (Corporate Services Branch)</p>	<p><b>Support and guidance</b></p> <ul style="list-style-type: none"> <li>• Provide sources of information, including the development of E &amp; SD practice guides</li> <li>• Promote E &amp; SD consultation services within the Office (by E &amp; SD functional responsibility leader within the Office, including the Commissioner's office)</li> </ul> <p><b>Increase environmental knowledge and awareness</b></p> <ul style="list-style-type: none"> <li>• Assess needs to be met and update and implement training plan for audit staff, including new employees</li> <li>• Provide appropriate, timely professional development courses</li> <li>• Develop an action plan for E &amp; SD related activities for the benefit of all Office personnel (e.g., general E &amp; SD information provided and circulated, sessions, green tips – green intranet news, activities of the Environmental Knowledge Network information sessions, Environment week, etc.)</li> <li>• Encourage staff assignments between CESD and audit operations</li> </ul> <p><b>Staff leadership</b></p> <ul style="list-style-type: none"> <li>• Consider establishing an Auditor General Green Award to recognize employees who help promote E &amp; SD</li> </ul>	<p><b>Support and guidance</b></p> <ul style="list-style-type: none"> <li>• Number of practice guides developed</li> </ul> <p><b>Increase environmental knowledge and awareness</b></p> <ul style="list-style-type: none"> <li>✓ Number of learning events held that relate to E &amp; SD awareness and training (formal and others)</li> <li>• % of audit staff who participated in SD audit training sessions</li> <li>• Number of presentations on E &amp; SD issues at external events (this indicator is also participated in SD audit training sessions)</li> </ul> <p>EnviroSurvey, self-assessment of:</p> <ul style="list-style-type: none"> <li>✓ Ability to recognize SD-related audit issues</li> </ul> <ul style="list-style-type: none"> <li>• % of employees who consider themselves to be actively committed in terms of environmentally sound behaviour</li> </ul>	<p>Target: To be determined Baseline to be established in 2000-01</p> <p>Target: 7 per year</p> <p>Target: 50%<sup>3</sup> by 2004 – Baseline 42% in 99-00</p> <p>Target: To be determined Baseline to be established by 2001-02</p> <p>Target: To be determined Baseline to be established in 2001-02</p> <p>Target: Tracking only Baseline: 49% in 1999-2000, July 1999 EnviroSurvey</p>

<sup>3</sup> Certain targets that were set in our 1999-2000 Report on Plans and Priorities have been reduced because we found the original targets too optimistic.

## Appendix D

### Steps in Developing Our Second Strategy

Month/2000	Step
April and May	Contracted external consultant to perform management review to: <ul style="list-style-type: none"> <li>• assess the extent to which the OAG has been successful in achieving its SDS objectives in audit work, administration, and human resources;</li> <li>• assess the SD management framework as it pertains to performance related issues;</li> <li>• provide advice and guidance on how the OAG should proceed with the update of its SDS; and</li> <li>• review the procedures for integrating environment and sustainable development (E &amp; SD) issues into the audit planning process.</li> </ul>
June	Analyzed existing framework, including goals, objectives, and performance indicators, concentrating on whether they were still relevant and significant, whether there were logical links between the measures and the objectives, whether there was a good balance of measures spanning the spectrum of inputs to results, and whether we had eliminated duplication of measurement among indicators.
June and July	Conducted internal consultations, providing information on how we performed against objectives in our first strategy and eliciting ideas for our second strategy. For further details, see Appendix B.
July	Conducted external consultations with Commissioner's Panel of Environmental Advisors.
August	Drafted the goal and objectives for our second strategy.
September	Drafted the action plan for our second strategy.
October	Conducted external consultations with 8 parliamentarians and 9 departments and agencies.
October and November	Drafted and completed the Sustainable Development Strategy document.