

PART D: CONSIDERATIONS FOR FUTURE AUDITS

10.0 CONSIDERATIONS FOR FUTURE AUDITS

The Audit Terms of Reference and available resources should be aligned with the expected outcomes. The duration of the Audit should allow sufficient time for multiple contacts with each of the interested parties. Future Audits would benefit from heightened awareness of the Audit well in advance of its implementation. ASC support to the logistics of the Audit should be strengthened.

This report presents the results of the first NWT Audit conducted under the MVRMA. It is our hope that the results of the Audit will provide constructive information to those involved in the challenge of managing and protecting the environment of the NWT.

At the outset, the Audit had been acknowledged by many to be an extremely challenging assignment. Our experience has confirmed this. As the first Audit, each stage in its implementation was accompanied by a wide array of “lessons learned”. Building on these lessons, we have identified the following considerations for future Audits.

1. Prior to the Audit, the ASC and the Audit team indicated that the scope of the Audit had the potential to be greater than the allocated budget. This assumption has proven to be accurate; the amount of effort expended by the Audit team was significantly greater than the funding that was provided. For future Audits, there should to be a closer alignment of the Terms of Reference (i.e., Audit expectations) and budget.
2. To obtain a balanced view of the regulatory regime we contacted a wide array of interested parties and recommend that future Auditors do the same. Given the breadth of the Audit, the wide geographic distribution of interested parties and the quantity of evidence that needed to be identified, sampled, verified and substantiated, the original timeframe allotted to the Audit was insufficient. Additional visits and meetings would have been of value but could not be undertaken within the time available. We recommend that the duration of future Audits be adjusted accordingly.
3. We were constrained in the formal start of the Audit due to timing issues with the Audit award and formal Audit announcement. This impacted our ability in the Audit planning phase to complete interviews with key participants to identify strengths and weaknesses of the system to allow for more focused lines of inquiry during the Audit Phase. The Audit award and announcement should be aligned.
4. Awareness of the Audit amongst those being contacted ranged from very high to non-existent. Furthermore, some of the Aboriginal groups that were contacted chose not to participate or indicated that they lacked the time necessary to engage in the process. In the

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future, heightened awareness of the Audit prior to its actual implementation would assist participants in developing a better understanding of the Audit, and provide them with the time to prepare in advance. We suggest that communication initiatives both within the regulatory regime and with the broader NWT community be implemented well in advance of the next Audit.

5. Prior to the Audit the ASC directed substantial efforts towards the identification of audit criteria. The Audit team also dedicated significant resources to the development of a comprehensive set of audit criteria, considerations and lines of inquiry. It is expected that the ASC and future Auditors will benefit by using these criteria and audit planning documents as a starting point for future NWT Audits.
6. We were challenged to quickly and fully understand the interrelationships between all participants in the system. Future Auditors may benefit from the ASC facilitating an initial overview of the process, its participants and their roles and responsibilities.
7. We were often challenged to identify resources at the community level to assist in facilitating the Audit process and serve as a local liaison. It is recommended that the ASC identify such resources and endeavour to ensure their availability during the Audit planning and implementation phases.
8. Under the CIMP, the “responsible authority” is to analyze data collected by it, scientific data, traditional knowledge and other pertinent information for the purpose of monitoring the cumulative impact on the environment. The lack of progress in CIMP substantively increased the work of the Audit team in conducting the Status of the Environment evaluation. If the CIMP is not fully implemented by the next NWT Audit, additional funding should be allocated to this component of the Audit or the evaluation should be deferred.
9. Audit evidence has led us to conclude that the level of performance of the various components of the regulatory regime was generally directly related to the maturity of the established systems. Therefore, the use of the NWT Audit as a means of improving the regulatory regime and its ability to protect the environment would be enhanced by a focus on less mature elements of the regulatory regime.
10. For a period of time, an Office of the Auditor General audit of INAC ran concurrent with the NWT Audit. We found that this led to auditee confusion. We suggest that the NWT Audit be undertaken at a time when similar audits are not in progress.