

Environmental Risk Screening Tool for Performance Audit

Audit teams use this screening tool to identify and assess environmental issues during the survey phase of an audit. It is composed of two parts. All teams complete Part 1, and if the answer to any of the questions in Part 1 is “yes,” teams also complete Part 2.

Note: For directions on completing this screening tool, see [section 2](#) of the guide, and, for links to key documents and resources, see the appendices.

Title and description of audit topic:

Tabling date:

Entities being audited:

Members of audit team:

Screening tool completed by:

Date:

Documents/resources reviewed:

PART 1

Respond to all questions in Part 1.

a) Entity sustainable development strategies—commitments

Are there any goals, objectives, or commitments related to the audit topic in the entity's sustainable development strategy?*

Yes

No

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*Consult the list of [sustainable development strategies](#) prepared by federal departments and agencies in Appendix 1 of the guide. If the current strategy was tabled recently, teams should also consult the previous strategy. This applies only to departments and agencies that prepare strategies. For general information on the strategies, see [Appendix 1, topic \(a\)](#).

If your answer is “yes,” provide a brief summary of these goals, objectives, or commitments and complete [Part 2\(a\)](#). If you are unsure, explain your reasons.

b) Projects and the <i>Canadian Environmental Assessment Act</i>		
	Yes	No
Does the audit topic involve projects?*	<input type="checkbox"/>	<input type="checkbox"/>
<p>*Projects could pose risks to the environment and an environmental assessment may be required under the <i>Canadian Environmental Assessment Act</i> before a project can proceed. For the purposes of the Act, "projects" generally relate to a physical work (e.g. infrastructure such as roads, buildings, and bridges). They can cover the construction, operation, modification, or decommissioning/demolition of these works. Other activities may be covered as well. See Appendix 1, topic (b), for more information.</p>		
<p>If your answer is "yes," provide a brief summary of these projects and complete Part 2(b). If you are unsure, explain your reasons.</p>		
c) Government operations		
	Yes	No
Are government operations an important focus of the audit topic?*	<input type="checkbox"/>	<input type="checkbox"/>
<p>*Government operations include how departments purchase goods and services, operate their buildings, run their vehicles, and manage the land they occupy.</p>		
<p>If your answer is "yes," provide a brief summary of these operations and complete Part 2(c). If you are unsure, explain your reasons.</p>		
d) Funding or other financial assistance		
	Yes	No
Does the audit topic cover activities or programs to provide loans, grants, or any other kind of funding or financial assistance?*	<input type="checkbox"/>	<input type="checkbox"/>
<p>*Activities or initiatives that benefit from these funding activities or programs may have environmental consequences.</p>		

If your answer is “yes,” provide a brief description of these financial assistance activities and complete [Part 2\(d\)](#). If you are unsure, explain your reasons.

e) New policies, plans, or programs (Strategic Environmental Assessment)

	Yes	No
Have any policy, plan, or program proposals related to the audit topic been approved by a minister or Cabinet during the past five years?*	<input type="checkbox"/>	<input type="checkbox"/>

*If so, the requirements set out in the Cabinet Directive on the Strategic Environmental Assessment of Policy, Plan and Program Proposals may be applicable. For information on the Cabinet Directive, see [Appendix 1, topic \(e\)](#).

If your answer is “yes,” provide a brief summary of these recent initiative(s) and complete [Part 2\(e\)](#). If you are unsure, explain your reasons.

f) International environmental commitments

	Yes	No
Within the context of the audit topic, are there any relevant commitments under international environmental agreements for which the entity is responsible (in a lead or supporting role)?*	<input type="checkbox"/>	<input type="checkbox"/>

*Information on international commitments is available through the website of the [Department of Foreign Affairs and International Trade](#). By clicking on the link you can access Canada’s Treaty Information service as well as a special database dedicated to Canada’s international environmental commitments. We suggest that you consult both of them.

If your answer is “yes,” provide a brief description of these commitments and complete [Part 2\(f\)](#). If you are unsure, explain your reasons.

g) Environmental petitions submitted to the OAG

	Yes	No
Has the entity responded to any environmental petitions related to the audit topic?*	<input type="checkbox"/>	<input type="checkbox"/>

*Environmental petitions submitted to the OAG by Canadian residents and departmental and agency responses to these petitions are published in the [Petitions Catalogue](#) on the OAG website. For information on the environmental petitions process and the petitions catalogue, see [Appendix 1, topic \(g\)](#).

If your answer is “yes,” provide a list of these petitions and complete [Part 2\(g\)](#). If you are unsure, explain your reasons.

h) Other environmental issues

Review the information about human activities and their potential impact on the environment ([Appendix 2](#)).

1. During your review, did you identify any environmental issues that relate to your audit topic?

Yes

No

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2. During the course of your survey work, have you identified other environmental issues aside from those already covered or identified through this screening tool?

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If the answer to any question is “yes,” provide a brief description of these environmental issues and complete [Part 2\(h\)](#). If you are unsure, explain your reasons.

Conclusion of Part 1

If you answered “yes” to any question in Part 1, proceed to [Part 2](#) of the screening tool. Sign-off by the Internal Specialist is not required at this point.

If you answered “no” to all of the questions in Part 1, there may be no significant environmental issues or risks related to the audit topic. Provide any additional comments or analysis in the section below and send the completed screening tool to the Internal Specialist. The Internal Specialist will review the screening tool and may contact you to discuss your results.

Note: Sign-off by the Internal Specialist is mandatory.

Comments:

Internal Specialist assessment and sign-off		
	Yes	No
The Internal Specialist agrees with the assessment	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		
If the answer is "yes," the Internal Specialist will sign off. If the answer is "no," further consideration of environmental risks is required. Complete Part 2.		
Internal Specialist: _____ Date: _____		
Audit PX: _____ Date: _____		

PART 2

Part 2 of the screening tool allows audit teams to consider potential environmental issues identified in Part 1 in more depth and assess the significance of those issues.

Only answer the questions that correspond to the questions in Part 1 to which you answered “yes.” For example, if you answered “yes” to Part 1(a), complete Part 2(a).

Note: Contact the Internal Specialist if you have any questions about this part of the screening tool.

a) Entity sustainable development strategies—commitments

For goals, objectives, or commitments in the entity’s sustainable development strategy identified in Part 1 a), answer the following questions and write your conclusions in the space provided:

- What are the goals or objectives and their related commitments? Describe or insert excerpt from the strategy.
- Are they closely related to the audit topic?
- Are they auditable (e.g. concrete, time-bound, and/or measurable)?

To assess their significance, consider

- the scope and materiality (major or minor commitment in terms of effort and resources);
- the environmental issues they address and the level of environmental risk*;
- the consequences resulting from failure to implement; and
- the level of parliamentary or public interest in the issue being addressed by the commitment.

*For guidance, see [Assessing the Significance of Environmental Risks](#).

b) Projects and the *Canadian Environmental Assessment Act (CEAA)*

(i) Describe the kinds of projects you identified in Part 1(b).*

*Projects are generally physical works such as infrastructure (for example, roads, bridges, or pipelines). A project may involve the construction of a physical work, but could also include its modification, operation, or decommissioning. Certain other proposed activities (such as dredging) may trigger an environmental assessment under the CEAA. Some projects may be exempt (such as small-scale projects, and routine maintenance). Special regulations set out the ground rules. See [Appendix 1](#) of the guide for more information.

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(ii) Triggers for environmental assessment of projects under the CEAA	Yes	No
<ul style="list-style-type: none"> Is the entity acting as a project proponent (undertaking or proposing the projects)? 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Is the entity taking any of the following actions to enable these projects to be carried out? 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Providing grants or other forms of financial assistance 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Selling, leasing, or otherwise transferring control of federal land 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Issuing a licence, permit, or approval 	<input type="checkbox"/>	<input type="checkbox"/>
<p>If the answer to any question is “yes,” provide additional details.</p>		
	Yes	No
(iii) Is the entity involved in a significant number of projects (for the area being audited)?	<input type="checkbox"/>	<input type="checkbox"/>
(iv) Are these major projects (e.g. large-scale and/or long-term, involving significant expenditures)?	<input type="checkbox"/>	<input type="checkbox"/>
(v) Are environmental assessments of these projects being conducted?*	<input type="checkbox"/>	<input type="checkbox"/>
<p>*Projects undergoing an environmental assessment are posted on the CEAA Registry, which is available on the Canadian Environmental Assessment Agency website.</p>		
<p>If the answer is “yes,” provide additional details.</p>		
<p>Note: The Internal Specialist can help audit teams confirm whether environmental assessments are required.</p>		

c) Government operations		
(i) Are any of the following areas relevant to the audit topic?	Yes	No
Procurement of goods and services	<input type="checkbox"/>	<input type="checkbox"/>
Buildings and infrastructure (new construction, renovation, or demolition)	<input type="checkbox"/>	<input type="checkbox"/>
Vehicle fleet	<input type="checkbox"/>	<input type="checkbox"/>
Energy consumption (including energy use, conservation, and greenhouse gas emissions)	<input type="checkbox"/>	<input type="checkbox"/>
Facilities management	<input type="checkbox"/>	<input type="checkbox"/>
Real property (purchase, sale, or lease)	<input type="checkbox"/>	<input type="checkbox"/>
Land management (including management of ecological values on federal land such as wetlands and endangered species)	<input type="checkbox"/>	<input type="checkbox"/>
Contaminated sites	<input type="checkbox"/>	<input type="checkbox"/>
Fuel storage tanks (aboveground and underground)	<input type="checkbox"/>	<input type="checkbox"/>
Water usage	<input type="checkbox"/>	<input type="checkbox"/>
Solid waste (including reducing, recycling, and reusing)	<input type="checkbox"/>	<input type="checkbox"/>
Hazardous waste (handling, storage, and disposal)	<input type="checkbox"/>	<input type="checkbox"/>
Waste water discharges	<input type="checkbox"/>	<input type="checkbox"/>
Other pollution releases/emissions	<input type="checkbox"/>	<input type="checkbox"/>
Equipment operation	<input type="checkbox"/>	<input type="checkbox"/>
Hazardous substances, such as	Yes	No
• solvents (such as those used in laboratories, maintenance yards)	<input type="checkbox"/>	<input type="checkbox"/>
• asbestos, lead paint, and polychlorinated biphenyls (PCBs) (often present in older buildings)	<input type="checkbox"/>	<input type="checkbox"/>
• ozone-depleting substances (in cooling and refrigeration systems)	<input type="checkbox"/>	<input type="checkbox"/>
Indoor air quality	<input type="checkbox"/>	<input type="checkbox"/>
Drinking water quality	<input type="checkbox"/>	<input type="checkbox"/>

If the answer to any of the above is “yes,” provide additional details.		
	Yes	No
(ii) Do operational activities feature significantly in the audit topic?	<input type="checkbox"/>	<input type="checkbox"/>
If the answer is “yes,” provide additional details.		
d) Funding or other financial assistance		
Describe the funding or other forms of financial assistance provided by the entity that you identified in Part 1(d).*		
*If funding or financial assistance supports specific projects see Part 2(b) .		
(i) Describe the various activities that the entity supports through its funding or other financial assistance programs.		
	Yes	No
(ii) Has the entity integrated environmental considerations into its funding activities?	<input type="checkbox"/>	<input type="checkbox"/>
(iii) Has the entity developed environmental review criteria?	<input type="checkbox"/>	<input type="checkbox"/>

If the answer to any question is “yes,” provide additional details. If unsure, please explain.

e) New policies, plans, or programs (Strategic Environmental Assessment)

According to the [Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals](#), federal departments and agencies are required to assess the potential environmental impact of proposed initiatives bound for Cabinet or ministerial approval. A strategic environmental assessment is to be conducted when a proposal may result in important environmental effects, either positive or negative.*

*The Directive does not apply if a proposal is a matter of routine government practice or human resources, financial, or administrative procedures.

For policy, plan, or program proposals that you identified in Part 1(e), summarize the subject matter and scope.

(i) Were environmental considerations discussed in the submissions or memoranda to Cabinet or a minister?

Yes

No

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If the answer is “yes,” please describe the issues.

(ii) Was a strategic environmental assessment prepared?

Yes

No

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If the answer is “yes,” provide additional details. If unsure, please explain.

f) International environmental commitments

For the international environmental commitments that you identified in Part 1(f), answer the following questions:

- What is the name of the agreement containing the commitments?
- What did the government commit to (nature of commitments)?
- Are the commitments closely related to the audit topic?
- Are the commitments auditable (e.g. are they concrete, time-bound, and/or measurable)?

To assess their significance, consider

- the scope and materiality (major or minor commitment in terms of effort and resources);
- the environmental issue they address and the level of environmental risk*;
- the consequences resulting from failure to implement; and
- the level of parliamentary or public interest in the issue being addressed by the commitments.

Write your responses in the space provided.

*For guidance, see [Assessing the Significance of Environmental Risks](#).

g) Environmental petitions submitted to the OAG

Provide a brief summary of the major issues addressed in the environmental petitions you identified in Part 1(g).

	Yes	No
(i) Do the issues or commitments in the petition or entity response(s) strongly relate to the audit topic?	<input type="checkbox"/>	<input type="checkbox"/>
(ii) Did the entity make any commitments for future action in its petition response(s)?	<input type="checkbox"/>	<input type="checkbox"/>

If the answer to any of the above is “yes”, provide additional details.

(iii) Assess the significance of the environmental petitions by considering

- the scope and materiality (major or minor commitment in terms of effort and resources);
- the environmental issue addressed and the level of environmental risk*;
- the consequences resulting from failure to implement; and
- the level of parliamentary or public interest in the issue.

Write your conclusions in the space provided.

*For guidance, see [Assessing the Significance of Environmental Risks](#).

h) Other environmental issues

Please describe the environmental issues that you identified in Part 1(h) and provide an estimated rating of risk.*

*For guidance, see [Assessing the Significance of Environmental Risks](#). Consult the Internal Specialist if you require assistance.

Issue	Risk evaluation
	Severity: Likelihood: Rating (significant or not significant):
	Severity: Likelihood: Rating (significant or not significant):
	Severity: Likelihood: Rating (significant or not significant):
	Severity: Likelihood: Rating (significant or not significant):

Issue	Risk evaluation	
	Severity: Likelihood: Rating (significant or not significant):	
	Severity: Likelihood: Rating (significant or not significant):	
	Severity: Likelihood: Rating (significant or not significant):	
	Severity: Likelihood: Rating (significant or not significant):	
Conclusion of Part 2		
Are there potentially significant environmental risks or issues associated with the audit topic?	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
<p>If you are unsure, discuss the environmental issues you identified with the Internal Specialist, who can help you answer this question.</p> <p>If your answer is “yes,” summarize the important risks/issues that you have identified and ask the Internal Specialist for advice to further explore significance and auditability, and to develop a line of enquiry, if appropriate.</p> <p>If your answer is “no,” explain your rationale.</p> <p>Comments:</p>		
Note: After Part 2 has been completed, review and sign-off by the Internal Specialist is mandatory.		

Internal Specialist assessment and sign-off		
	Yes	No
The Internal Specialist agrees with the overall assessment.	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		
	Yes	No
Further survey work is recommended.	<input type="checkbox"/>	<input type="checkbox"/>
Comments:		
Internal Specialist: _____ Date: _____ Audit PX: _____ Date: _____		