

# Appendix—Auditor General Act—Excerpts

## An Act respecting the Office of the Auditor General of Canada and sustainable development monitoring and reporting

### INTERPRETATION

<b>Definitions</b>	2. In this Act,
<b>“appropriate Minister”</b>	“appropriate Minister” has the meaning assigned by section 2 of the <i>Financial Administration Act</i> ;
	...
<b>“category I department”</b>	“category I department” means
	(a) any department named in Schedule I to the <i>Financial Administration Act</i> ;
	(b) any department in respect of which a direction has been made under subsection 11(3) of the <i>Federal Sustainable Development Act</i> ; and
	(c) any agency set out in the schedule to the <i>Federal Sustainable Development Act</i> .
<b>“Commissioner”</b>	“Commissioner” means the Commissioner of the Environment and Sustainable Development appointed under subsection 15.1(1);
	...
<b>“sustainable development”</b>	“sustainable development” means development that meets the needs of the present without compromising the ability of future generations to meet their own needs;

### POWERS AND DUTIES

<b>Examination</b>	5. The Auditor General is the auditor of the accounts of Canada, including those relating to the Consolidated Revenue Fund and as such shall make such examinations and inquiries as he considers necessary to enable him to report as required by this Act.
<b>Annual and additional reports to the House of Commons</b>	7. (1) The Auditor General shall report annually to the House of Commons and may make, in addition to any special report made under subsection 8(1) or 19(2) and the Commissioner’s report under subsection 23(2), not more than three additional reports in any year to

the House of Commons

(a) on the work of his office; and,

(b) on whether, in carrying on the work of his office, he received all the information and explanations he required.

**Idem**

(2) Each report of the Auditor General under subsection (1) shall call attention to anything that he considers to be of significance and of a nature that should be brought to the attention of the House of Commons, including any cases in which he has observed that

(a) accounts have not been faithfully and properly maintained or public money has not been fully accounted for or paid, where so required by law, into the Consolidated Revenue Fund;

(b) essential records have not been maintained or the rules and procedures applied have been insufficient to safeguard and control public property, to secure an effective check on the assessment, collection and proper allocation of the revenue and to ensure that expenditures have been made only as authorized;

(c) money has been expended other than for purposes for which it was appropriated by Parliament;

(d) money has been expended without due regard to economy or efficiency;

(e) satisfactory procedures have not been established to measure and report the effectiveness of programs, where such procedures could appropriately and reasonably be implemented; or

(f) money has been expended without due regard to the environmental effects of those expenditures in the context of sustainable development.

**STAFF OF THE AUDITOR GENERAL**

**Appointment of Commissioner**

15.1 (1) The Auditor General shall, in accordance with the *Public Service Employment Act*, appoint a senior officer to be called the Commissioner of the Environment and Sustainable Development who shall report directly to the Auditor General.

**Commissioner's duties**

(2) The Commissioner shall assist the Auditor General in performing the duties of the Auditor General set out in this Act that relate to the environment and sustainable development.

## **SUSTAINABLE DEVELOPMENT**

<b>Purpose</b>	<p>21.1 In addition to carrying out the functions referred to in subsections 23(3) and (4), the purpose of the Commissioner is to provide sustainable development monitoring and reporting on the progress of category I departments towards sustainable development, which is a continually evolving concept based on the integration of social, economic and environmental concerns, and which may be achieved by, among other things,</p> <ul style="list-style-type: none"><li>(a) the integration of the environment and the economy;</li><li>(b) protecting the health of Canadians;</li><li>(c) protecting ecosystems;</li><li>(d) meeting international obligations;</li><li>(e) promoting equity;</li><li>(f) an integrated approach to planning and making decisions that takes into account the environmental and natural resource costs of different economic options and the economic costs of different environmental and natural resource options;</li><li>(g) preventing pollution; and</li><li>(h) respect for nature and the needs of future generations.</li></ul>
<b>Petitions received</b>	<p>22. (1) Where the Auditor General receives a petition in writing from a resident of Canada about an environmental matter in the context of sustainable development that is the responsibility of a category I department, the Auditor General shall make a record of the petition and forward the petition within fifteen days after the day on which it is received to the appropriate Minister for the department.</p>
<b>Acknowledgement to be sent</b>	<p>(2) Within fifteen days after the day on which the Minister receives the petition from the Auditor General, the Minister shall send to the person who made the petition an acknowledgement of receipt of the petition and shall send a copy of the acknowledgement to the Auditor General.</p>
<b>Minister to respond</b>	<p>(3) The Minister shall consider the petition and send to the person who made it a reply that responds to it, and shall send a copy of the reply to the Auditor General, within</p>

(a) one hundred and twenty days after the day on which the Minister receives the petition from the Auditor General; or

(b) any longer time, where the Minister personally, within those one hundred and twenty days, notifies the person who made the petition that it is not possible to reply within those one hundred and twenty days and sends a copy of that notification to the Auditor General.

**Multiple petitioners**

(4) Where the petition is from more than one person, it is sufficient for the Minister to send the acknowledgement and reply, and the notification, if any, to one or more of the petitioners rather than to all of them.

**Duty to monitor**

23. (1) The Commissioner shall make any examinations and inquiries that the Commissioner considers necessary in order to monitor

(a) the extent to which category I departments have contributed to meeting the targets set out in the Federal Sustainable Development Strategy and have met the objectives, and implemented the plans, set out in their own sustainable development strategies laid before the House of Commons under section 11 of the *Federal Sustainable Development Act*; and

(b) the replies by Ministers required by subsection 22(3).

**Commissioner's report**

(2) The Commissioner shall, on behalf of the Auditor General, report annually to the House of Commons concerning anything that the Commissioner considers should be brought to the attention of that House in relation to environmental and other aspects of sustainable development, including

(a) the extent to which category I departments have contributed to meeting the targets set out in the Federal Sustainable Development Strategy and have met the objectives, and implemented the plans, set out in their own sustainable development strategies laid before that House under section 11 of the *Federal Sustainable Development Act*;

(b) the number of petitions recorded as required by subsection 22(1), the subject-matter of the petitions and their status; and

(c) the exercising of the authority of the Governor in Council under subsections 11(3) and (4) of the *Federal Sustainable Development Act*.

**Duty to examine**

(3) The Commissioner shall examine the report required under subsection 7(2) of the *Federal Sustainable Development Act* in order to assess the fairness of the information contained in the report with

respect to the progress of the federal government in implementing the Federal Sustainable Development Strategy and meeting its targets.

**Duty to report**

(4) The Commissioner shall include in the report referred to in subsection (2) the results of any assessment conducted under subsection (3) since the last report was laid before the House of Commons under subsection (5).

**Submission and tabling of report**

(5) The report required by subsection (2) shall be submitted to the Speaker of the House of Commons and shall be laid before that House by the Speaker on any of the next 15 days on which that House is sitting after the Speaker receives it.