



**FINAL**

**Environment Act – Performance Audit**

**2012-2015**



**August 28, 2017**

*Performance Audit of the Environment Act - FINAL*

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## List of acronyms

CS – Community Services

DM – Deputy Minister

EC&I – Environmental Compliance and Inspections

EMO – Emergency Measures Organization

EMR – Energy, Mines & Resources

ERM – Enterprise Risk Management

FMO – Fire Marshal’s Office

GIAS – Government Internal Audit Services

HPW – Department of Highways and Public Works

ICT – Information and Communications Technology

IIA – The Institute of Internal Auditors

MOA – Memorandum of Agreement

MOU – Memorandum of Understanding

S&A – Standards and Approvals

YESAA – *Yukon Environmental and Socio-economic Assessment Act*

YG – Yukon Government

## **1.0 Executive Summary**

### **1.1 Introduction**

The Yukon *Environment Act* was enacted in 1991 with the majority of the provisions coming into force in 1992. This audit will be the 7<sup>th</sup> audit since 1997.

Section 39 of the *Environment Act* stipulates that:

*(2) The performance of the Government of Yukon in meeting its responsibilities under this Act shall be subject to an audit with respect to its efficiency and fairness.*

*(3) An audit under subsection (2) shall be conducted by the Commissioner in Executive Council within two years of the date this section comes into force and every three years thereafter.*

*(4) A report of an audit shall be submitted to the Legislative Assembly.*

### **1.2 Objective**

The objective of the audit, as per section 39 (2) of the *Environment Act* (the Act), will be to determine the performance of the Department of Environment in meeting its responsibilities under the Act with respect to efficiency and fairness. However, all past audits included equity as part of their definition of fairness. This audit, then, is looking to efficiency, equity and fairness.

### **1.3 Conclusion**

Overall, the audit found that there is room for improvement in the collection of data, which will enhance the accuracy and completeness of the dashboard performance measures. This should mitigate the issues identified and provide better information to decision-makers.

GIAS recognizes that this is the first iteration of this model, and future versions should bring more clarity around the benefits of complying with this approach. It has already provided the opportunity to identify some gains regarding efficiency, equity and fairness.

## **1.4 Summary of main findings**

### **1.4.1 Opportunities to make the Act more efficient.**

- The revision of the Act in 2014 addressed confusion and repetition, and improved clarity by having information related to one theme in only one part of the Act rather than two (Sections 9 & 11). We cannot get the benefits of these changes, however, as they require amendments to regulations which are not yet in force.
- Removal of provisions that are not implemented, such as Part 3 (Partnerships) and Part 5 (Integrated Resource Planning and Management) which are not adhered to due to other processes set out in First Nations Final Agreements and other Agreements and/or legislation.
- The Yukon Council for Environment and Economy “may” exist, however when this option is not taken, complaints under s22(4)-24 are impeded due to the fact that the role expected to be performed by the Council is not in use.
- The Act requires an audit every 3 years. GIAS was requested to conduct this performance audit internally, despite limited capacity and resources. Internal Audit function is expected to perform projects addressing higher risks and value-added within YG. GIAS questions, if the benefits from conducting this audit on a 3-year cycle is the best use of YG resources (GIAS, Environment, EMR, and CS).

### **1.4.2 There is no real public registry.**

- The Act refers to a mandatory public registry for contaminated sites (Section 114 (1)). However, the information is collected and recorded in a database that is not made readily accessible to the public. The Department is not proactively disclosing the registry; citizens have to make a request (thereby giving their name) in order to access information.
- The Act refers to an optional public register of notices of non-compliance (Sec158 (3)). At the time of this audit, such a public register has not been established.

### **1.4.3 Moving towards using the Environment dashboard.**

- This is the first time that a performance audit has been done where the Department of Environment was in the leading role to collect and present indicators and information, demonstrating its performance against the Act.
- The new approach was shown to be beneficial, as the team at Environment was able to identify for themselves the areas in which data collection could be improved. It is a very good starting point.
- The dashboard saved a lot of time for GIAS. In the past, it required more than one full year of audit work whereas this audit took approximately only half the time previously spent to complete. More efficiency should be gained in the coming years as the dashboard is now developed and will be used on a regular basis.

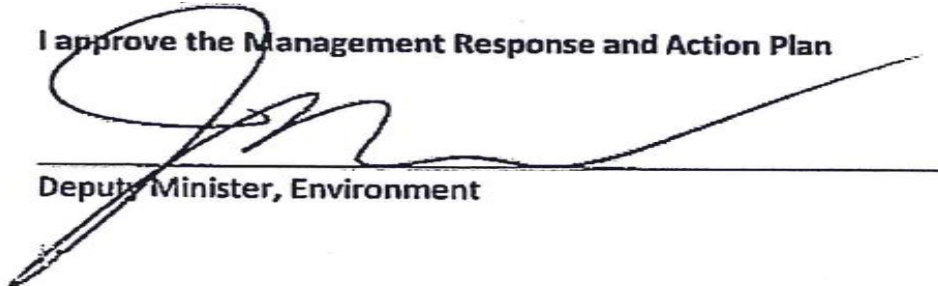
### **1.5 Action taken**

- The Department has been working to improve the quality and accuracy of information that belongs in the Contaminated Sites Registry to support making the public registry available for searching content online. Steps taken include: issuing a contract to ensure that all existing contaminated sites files are up-to-date; inventorying files that need to be added to the Registry, and beginning to develop procedures for adding sites to the Registry.
- Database improvements have been made for handling complaints, permits and spills to improve accuracy and consistency of data and information sharing amongst branches. Steps taken include: modifying our current database tracking system to include complaints; conducting meetings to discuss roles and responsibilities with respect to Environment Act complaints, and planning to incorporate complaints into our existing procedure on inquiries from the public.
- Training has been, and will continue to be, provided to Yukon Government lead agencies responsible for spills to support consistent implementation of the Spills Manual and Procedures established in September 2016.
- An internal complaints policy has been developed to clarify roles and responsibilities between branches to help ensure more consistent responses and timelines to better serve the public.
- Forms and templates have been, and will continue to be, updated to ensure data collected is comparable and consistent for future reporting through the dashboard.

### 1.6 Recommendations, Management Response and Action Plan

Recommendation	Management Response /Action	Target Date	Position(s) Responsible
<p>1. Consider improving the accessibility of the public registry under Sec 114(1) and time taken between identification of a private contaminated site and its posting to the registry.</p>	<p>Agree. S&amp;A is currently planning and beginning to execute steps to be able to offer a web-based public registry. S&amp;A issued a contract in 2016/2017 focused on improving the quality and accuracy of the information that belongs in the Registry. S&amp;A is seeking support and funds to continue improving the database and to create a map-based interface.</p>	<p>Dec 2019</p>	<p>Director, EPB Director, IMT</p>
<p>2. Develop tools and mechanisms to collect complete and accurate data, to ensure consistency throughout the process and proper file/record management.</p>	<p>Agree. Environment: To develop a comprehensive permit, inspection, monitoring and enforcement database complete with workflows to be adopted by all YG departments with <i>Environment Act</i> responsibilities. This initiative is slated to commence in Fall 2017, and is being called the Authorization, Inspection, Monitoring and Enforcement System (AIMES).</p>	<p>March 2020</p>	<p>Director, EPB Director, IMT Director, COSB</p>

**I approve the Management Response and Action Plan**



Deputy Minister, Environment

Approved by the Audit Committee on January 24, 2018

## 2.0 Scope and methodology

Following the audit timeframe as defined in the Act, the latest current audit covered the three year period from October 1, 2009 to September 30, 2012. The present audit would have considered October 1, 2012 to September 30, 2015; however, as the *Environment Act* amendment became effective on October 12, 2014, there was no value-added to cover the period prior to the amendment (October 1, 2012 to October 12, 2014). Therefore, this audit focused October 12, 2014 to October 31, 2015.

Previous audits assessed compliance with the provisions of the Act as per Section 39(2). Based on the factors mentioned above and taking into consideration that the goal of internal audit is to bring value-added, GIAS suggested changing the approach used to perform this audit. The revised approach should encourage the Department of Environment to internally monitor the implementation of the Act as part of its accountability to Yukon Government and its mandate. This resulted in a move away from the simple check-marking of a compliance audit by conducting instead a performance audit which reviewed the work done within the Departments of Environment, Energy Mines and Resources, and Community Services.

GIAS approached this performance audit by requesting that Environment provide the measures by which they determine their efficiency, equity and fairness in implementing the Act. GIAS then mapped the Act against this framework (referred to as the 'dashboard') and with this information was able to determine whether the department's performance measures were adequate to provide assurance of the above. Where the dashboard initially did not cover the Act, adjustments were made and justifications were provided (see Audit Criteria, Appendix 1).

For the purposes of this audit, we define **Efficiency** as: the ability to easily understand and make use of the Act, and to implement it on a consistent basis. **Equity**: the equal treatment of all citizens in a straightforward and reasonable manner. **Fairness**: the application of unbiased and impartial consideration in dealing with citizens or in rendering decisions based on the Act.

### **Limitations:**

As GIAS does not have the technical expertise required to assess the many environmental factors, we cannot say if what the Department of Environment has done is appropriate or not. We were limited by the quality of the data provided, and also the quantity, as the period covered does not allow for any trend analysis.

For limitations regarding the testing performed by GIAS, please see section 4.2 below.



### **3.0 Background**

Each audit performed since 1997 has included a rigorous assessment of the sections of the Act to ensure that it is meeting its responsibilities in a fair and efficient manner.

In 2009, the Department of Environment conducted an evaluation of the Act in light of the legislative and administrative changes that had occurred over the past twenty years. The Yukon Government amended the *Environment Act*, in 2014.

The last audit report (covering the period 2009 to 2012) was completed in August and approved on September 8, 2014. This audit looked at the previous recommendations and the impact of the changes made in 2014 to the Act. This last audit report provides clear recommendations, most of which were implemented by March 2017. The implementation of the management response to these recommendations is followed up on twice per year, reported to the Audit Committee and Management Board, and posted on the YG website.

Environment is the lead and is working with other departments in order to deliver the Act. Memoranda of Understanding (MOUs) or Memoranda of Agreement (MOAs) have been established with Energy, Mines and Resources for Contaminated Site and Environment Act permit inspections, and with Community Services for Recycling responsibilities and Storage Tanks (the latter of which falls under the Fire Marshal's Office at EMR). All 3 departments have collectively signed an Agreement with Health and Social Services for Response to Spills.

### **4.0 Observations and findings**

#### ***4.1 Step One – Mapping of the Act***

***The mapping of the Act using the dashboard to ensure completeness of performance measures shows that there are opportunities to make the Act more efficient.***

##### **4.1.1 Criteria A**

Mapping of the Act was done by GIAS in order to review the dashboard created by the Department of Environment (see Appendix 2), ensuring each section of the Act was addressed. This dashboard serves as a performance score card, showing that the information which needs to be tracked is in fact being collected, and allowing for a comprehensive understanding of the implementation of the Act. Performance measures make the dashboard meaningful by promoting future trend analysis to support evidence based decision-making.

In attempting to gather all of the pertinent data, Environment realized there were several gaps. This realization led to positive change and planning for improvements as they were able to identify where action was needed, with the end goal of collecting coherent, accurate, reliable, and complete data. Notes included with the dashboard identified specific issues around data collection and provided rationale for any exceptions, and demonstrate potential compliance and transparency issues. Few iterations were necessary to get a dashboard which is easier to read and use, and should provide the information required to address any questions of efficiency, equity and/or fairness.

Initial mapping against the dashboard was a cumbersome exercise as it was the first experience for both parties in using this approach. There are a lot of repetitions (e.g. Parts 9 & 11) and it is not easy to get a clear picture of what needs to be done due to the number of parts in the Act and the specificity of each of them. Additionally, Parts 3 & 5 both overlap with other YG statutes, meaning that these regulations are not implemented under the *Environment Act*. These redundancies should be addressed as such overlaps can result in difficulty measuring the effectiveness and impact of individual legislative tools.

The Act refers in two distinct sections to creating public registries: the requirement for a register of contaminated sites (Sec114 (1)) and the option for a register of notices of non-compliance (Sec158 (3)). It was mentioned in the previous audit that these sections had not yet been implemented. After making note of this during the mapping exercise, GIAS then looked to the YG website, where no public listing was found. As the Department of Environment was not able to point to any such registry when asked, these sections of the Act remain unenforced (information is collected and recorded, but not made public). There is a link to a general e-mail address for the Environmental Programs Branch, which must be used in order to access information on a specific site. This method takes time and is heavily administrative; as well, it eliminates anonymity for citizens as it requires them to submit their name and personal e-mail. GIAS also noted that, according to data recorded in the dashboard, the time lapse between identification of a contaminated site and its addition to the registry is significantly longer on average for private sector sites (348 days) than for public sector sites (39 days).

The Act requires an audit every 3 years, which has been performed internally by GIAS or contracted out up until this point. As resources (GIAS, Environment, EMR, and CS) are limited and GIAS is tasked with higher-risk projects, this provision to audit may not be the most efficient use of public resources. Furthermore, the N.W.T. Environmental Audit is contracted out every 5 years, whereas Nova Scotia does not have an audit requirement at all: “The Minister shall report periodically to the people of the Province on the state of the environment in the Province [1994-95, c.1, Sec16].”

The dashboard is a good starting point from which to address the efficiency, equity and fairness of the implementation of the Act through another approach. This new model will build on departmental capacity, allowing the Department to monitor for itself the progress being made, rather than relying on the work of an audit.

This is the first stage of working with a dashboard, and for the purposes of the audit the main concern is accuracy and completeness of the performance measures. GIAS can assure their completeness as presented by the dashboard, which will allow for some valuable analysis as the tracking continues. Fine-tuning will occur in future years, leading to improved quality of data collected, improved performance measures, as well as the actions listed in Audit Criteria B and C (see Appendix 1).

If the Act is not implemented properly, citizens could be treated differently which could impact on equity and fairness. There could be compliance issues, which could result in negative impacts on the environment, safety and health.

Limitations: The data collected covers only one year, which does not provide the opportunity to perform any trend analysis.

**Recommendation #1: Consider improving the accessibility of the public registry under Sec 114(1) and time taken between identification of a private contaminated site and its posting to the registry.**

## **4.2 Step Two – Testing**

***File record management affects the quality of the data, including accuracy and completeness, which means potential inefficiency, inequity and absence of fairness as well as compliance issues. This could impact on the overall value of the dashboard for decision-makers.***

### **4.2.1 Criteria A&B**

GIAS performed a variety of testing at a confidence level of 80% (with a 10% margin of error). The goal was to review a sample of files to determine accuracy of the information provided, as well as the efficiency, equity, and fairness of individual transactions. The data used to conduct the testing was taken from Environment's own spreadsheets, which were the basis for their dashboard.

There are 3 categories of data: Permits (New, Renewed & Amended, Inspections/Enforcement), Spills, and Contaminated Sites.

## **New Permits**

Methodology: It was determined that a sample size of 33 files from a population of 154 would be the optimum number to examine in order to provide assurance of efficiency, equity and fairness. The permit files are located at the Standards & Approval (S&A) Section office, Environmental Programs at the Department of Environment. S&A permit files are organized by type, e.g. Pesticide Use, Special Waste Relocation, etc. Of the 33 files we tested, 26 were found at the S&A office and 7 were storage tank permits, located at the Fire Marshal's office.

### Observations & Findings:

GIAS noticed that 85% of the files tested contained an accessible checklist. We suggest that listing all of the permitting activities/steps and attaching to the inside cover of the folder would help with the quality assurance process, while also providing a complete story of the file (increasing efficiency and facilitating the transfer of a file from one person to another). We also found that the use of a red flag made the permit easy to locate within the file. This is a good practice.

GIAS found that where time delays had occurred, there were inconsistencies in providing an apology for the delay. Furthermore, where there was no documentation to explain a delay, we questioned why the delay occurred. This could lead to unequal treatment of permittees, meaning that some permittees are processed faster than others, which could also result in issues of efficiency and fairness.

The fact that the *Date of Initial Application* on the spreadsheet differed from the date the application was signed does not allow employees to record time spent with the permittee. Knowing how long it takes for the permittee to provide the correct information could assist in simplifying and modifying the application process. Consider changing the name of this descriptor to *Application Completion Date*.

With regards to new permits for storage tanks specifically, inconsistent filing methods make locating permits difficult, and the process of issuing permits inefficient. GIAS noted that there are no 'triggers' to alert staff when permits will expire; businesses are required to 'self-regulate'. This could result in unfair and inequitable processes.

Limitations: With regards to storage tanks, none of the permits reviewed required a YESAA permit; therefore we were unable to determine if there was a deviation in timelines due to *Yukon Environmental and Socio-economic Assessment Act (YESAA)* permitting.

## **Renewed & Amended Permits**

Methodology: It was determined that a sample size of 31 files from a population of 118 would be the optimum number to examine in order to provide assurance of efficiency and fairness. Of the 31 files listed on the spreadsheet, GIAS found that 4 files were missing; therefore, findings are based on 27 files (increasing the margin of error to 11%). Permit files are located at the S&A Section office, Environmental Programs at the Department of Environment.

### Observations & Findings:

Checklists are consistently used to ensure permit issuance steps are followed. If the checklists are attached to the left side of the file folder, they would be more easily accessible and could increase efficiency when reviewing the file.

Sending of the reminder letters and occasional letters of apology (where required) was inconsistent. To ensure equal treatment of permittees, correspondence should either not be sent at all or should be sent to each and every permit holder. The Department has now moved away from sending letters stating that permits are about to expire, thereby leaving the responsibility to the permittee to initiate renewal.

GIAS questions whether there should be follow-up with permittees who renew after their permit expiry date, to determine if they were operating without a permit. Failing to follow-up could be seen as unfair treatment for those who renew prior to the expiry date.

Gaps in data collected means that the data is insufficient. Analysis and performance measures could be inaccurate, and without a complete picture, the department cannot know where improvements to the process can be made.

Limitations: There were no cancelled permits within the files we reviewed; therefore we were unable to determine if justification was provided when there was a cancellation.

## **Inspections & Enforcement of Permits**

Methodology: It was determined that a sample size of 33 files from a population of 165 would be the optimum number to examine in order to provide assurance of efficiency, equity, and fairness. Paper permit files were located at the S&A Section office, Environmental Programs at the Department of Environment. GIAS was informed that these files should have a copy of the inspection(s) and follow-up information.

GIAS also reviewed the paper folder of the annual collection of inspection reports, and the electronic permit folder at the Environmental Compliance and Inspections (EC&I) Section office, Environmental Programs, at the Department of Environment.

#### Observations and Findings:

GIAS was unable to determine if the information provided in the dashboard was correct, due to inconsistent document management. Missing inspection reports and incomplete data raises questions of equity and fairness when dealing with permittees. Permits could be issued when there are outstanding inspection requirements, which will be a compliance issue.

The lack of a centralized inspection tracking system means that individual inspectors must track their own follow-ups, which could result in an inspection follow-up being missed and not completed. This could result in inconsistent and unfair treatment of permittees, and an inefficient use of inspectors' time (i.e. inspections being duplicated, or not being done at all)

#### **Spills**

Methodology: It was determined that a sample size of 30 spill files from a population of 96 would be the optimum number to examine in order to provide assurance of efficiency, equity, and fairness. The sample included files from 2014 and 2015 spills. Four (4) of these did not include an Emergency Measures Organization (EMO) Spill# (their file locator); therefore our sample total decreased to 26 files and the margin of error increased to 11%. The paper files were at EC&I, Environmental Programs, Environmental Sustainability at the Department of Environment. Electronic files on the G: Drive Spills.

#### Observations & Finding:

With no central location for the spills files, it is difficult to determine whether spill follow-up is efficient and fair. Follow-up requirements might not be met, which will be a compliance issue.

Overall, GIAS found inadequate documentation. The missing and incomplete information puts into question the validity of performance measures in the dashboard (4 of the spill files had to be removed from the sample because of missing information). This makes the process of retrieving/reviewing/following-up on a file quite inefficient.

Limitations: One descriptor had no information at all in any of the files; therefore, Duty to Mitigate could not be assessed because the data was missing. If the column is redundant and not to be populated, consider removing this performance measure.

## Contaminated Sites

Methodology: It was determined that a sample size of 11 files from a population of 14 would be the optimum number to examine in order to provide assurance of efficiency and fairness. The files were located at the S&A Section office, Environmental Programs at the Department of Environment. GIAS found the files using the file number, however during our first visit we were able to examine only 3 of the 11 (27%); the other 8 were unable to be located. Later on, GIAS was informed that 6 of the 8 files were found and we continued our review the next business day.

### Observations & Findings:

An easily accessible checklist – listing all of the site activities – would help with the quality assurance process, while also providing a complete story of the file (increasing efficiency and facilitating the transfer of a file from one person to another). Incomplete or non-verifiable data could mean that performance measures are inaccurate.

Limitations: Two (2) files were initially missing. It was then discovered that these files were not yet created and were at EC&I.

**Recommendation #2: Develop tools and mechanisms to collect complete and accurate data, to ensure consistency throughout the process and proper file/record management.**

### 4.2.2 Recycling Fund

***No audits were performed on a timely basis to ensure stewardship, proper controls in place and collection of deposits.***

Section 109 requires stewards of assigned designated materials to provide depots or other methods for the collection and recovery of that assigned designated material. The Recycling Fund Regulation, Section 3 requires “the Minister of Community Services shall cause to be prepared an annual financial statement and report on the activities of the fund.”

The Department knows that an audit of recycling reconciliation is normally addressed by the Environmental Programs branch, however in this case they were not aware of any specific audit work done. GIAS did not receive an audit report of the Yukon fund/deposit. Therefore, it would appear that no real government oversight has been provided regarding the recycling process.

Audits need to be performed on a timely basis to ensure stewardship, proper controls in place, and collection of deposits. We have no assurance at this time, however, that recycling is being

properly handled under the Act. There could be inadequate collection of deposits and the recycling fund, which means that YG could be missing revenue as well as the proper data to inform decision-makers. We suggest that a performance measure is added to the dashboard to indicate the percentage of the recycling fund that has been audited during the corresponding period.

## **4.3 Next Steps**

### **4.3.1 Criteria C**

Audit Criteria C represents what the Department of Environment will be able to do in future. This includes:

- 1) taking appropriate measures in response to non-compliance
  - it is too early (as information is being collected only for the first time) to notice non-compliance through the performance measures; however, data collected is providing this opportunity, see previous section (Testing)
  - as per the dashboard 6.1c, the time between identification of a contaminated site and the addition to the Registry based on those with recorded dates, takes on average 348 days for private sector sites and 39 days for public sector; if all dates were known, we could look at this discrepancy to find out if this is an efficiency issue or a fairness issue, or something else.
  - the dashboard will be monitored and streamlined, with the aim of including more/better performance indicators (e.g. time taken – number of FTE days – to complete a task) and less notes/exceptions
  - tracking of non-compliance and remedial action required
  
- 2) using a risk-based approach
  - too early for this to be reflected in the department's risk management, as it is the first time that the data has been collected
  - by studying the data and watching for trends, areas of risk may eventually be identified
  
- 3) practicing informed decision-making
  - system improvements will help generate regular reports for senior management; reporting requirements and timelines to be determined
  - efficiencies may be gained based on tracking of the data, which could lead to cost savings (e.g. fines for spills become commensurate with actual cost of doing clean-up)



- for example, tracking average time taken to process permits could shed light on where further efficiencies may be gained: i.e. application for permit fee was removed in 2014 when the average time to issue a new permit is 16.5 days and to renew a permit is 37 days

## **5.0 Conclusion**

During the course of the audit, the Department of Environment examined its own performance while GIAS provided oversight. The result was increased ownership and monitoring of the Act on the part of the Department. The strong team at Environment is well positioned to handle the implementation of the Act; it makes sense, therefore, to build on departmental capacity rather than relying on GIAS to continually ensure proper implementation.

The dashboard is a starting point from which to address the efficiency, equity and fairness of the implementation of the Act through an alternative approach. Future iterations should afford opportunities to see the benefits and potential limits of this model, based on the purpose of the *Act*. Analysis of the performance measures should identify trends and provide the chance to see if these are aligned with the economic activities going on within Yukon.

## Appendix 1

Audit Criteria	Methodology
<p><b>A.</b></p> <ul style="list-style-type: none"> <li>• <b>The department performance measures/framework used provides the information needed to ensure compliance with the Act in a fair and efficient manner.</b></li> </ul>	<p>Mapping of Act against the dashboard</p>
<p><b>B.</b></p> <ul style="list-style-type: none"> <li>• <b>The department collects the proper information on a timely basis</b></li> <li>• <b>The department takes action when the performance measures/framework indicate that improvement is needed</b></li> </ul>	<p>Analysis &amp; Testing</p>
<p><b>C.</b></p> <ul style="list-style-type: none"> <li>• <b>The department provides rationale and/or takes action when the performance measures/framework indicate that there is non-compliance</b></li> <li>• <b>The department's risk management reflects the risk identified as per the performance measures/framework</b></li> <li>• <b>The department uses the performance information to report to senior management</b></li> </ul>	<p>Analysis, Testing &amp; Interviews</p> <p>Interviews</p> <p>Interviews</p>
<p>*The Auditee reviewed and accepted the suitability of the criteria used in the audit.</p>	

## Appendix 2 (Dashboard)



## 1) Reporting/Transparency – Tables and Footnotes

Metric #	Metric Description	EA Part	EA Section	Completed?	Count	Note
1.1	Submission of audit report to Legislative Assembly	2	s.29(4)	Y	—	
1.2	State of the Environment Report Submitted to Legislative Assembly	2	s.47, s.48	Y	—	
1.3	Fulfillment of any Requests for Investigation	1	s.14	Y	0	Zero(0) received
1.4	Tracking of petitions made and action taken	1	s.22	Y	0	Zero(0) received
1.5a	Tracking of the number of total information requests received during the audit period	9	s.114	Y	182	
1.5b	Tracking of the total number of private information requests responded to	9	s.114	Y	169	
1.5c	Tracking of the length of time taken to answer private information requests	9	s.114	Y	5.26	
1.5d	Tracking of the total number of public information requests responded to and length of time taken	9	s.114	Y	13	
1.5e	Tracking of the length of time taken to answer public information requests	9	s.114	Y	5.54	
1.6	Tracking of the number of initiatives funded by the Environmental Awareness Fund	2	s.56	Y	5	

### 1.1 [Link to State of the Environment Report \(online\)](#)

1.5 i) Method: Reviewed all records of information requests (digital records of e-mail correspondence, word documents with answers) for contaminated sites information requests, and entered details manually into spreadsheet.

ii) For certain requests the date received could not be found. In these cases if they were likely requested within the audit period (sent out in the weeks following the end of the audit period) they were included in the table and total tally.

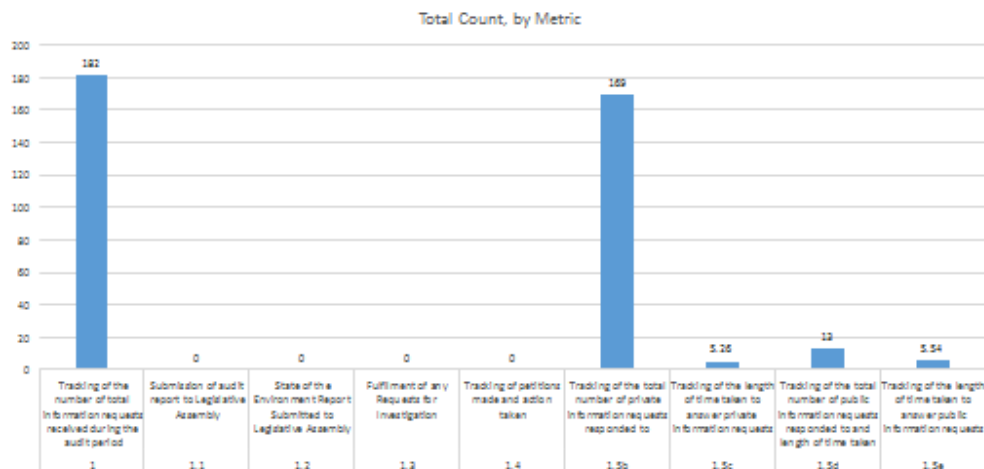
iii) There were likely many other informal inquiries received by BC&I and S&A regarding the Environment Act and the activities regulated under it, as indicated verbally by staff. These will often be received as phone calls or e-mails. These inquiries do not appear to have been tracked.

iv) Information requests are made for a single site most of the time, however sometimes several sites are included in the same request. Thus, both number of days taken per site and the number of days taken per request were both evaluated.

Note 1: Yukon Government has many partnerships and programs with external governments and organizations as listed in case study. These type of partnerships/programs as established as resources and mutual interests permit. The Policy Branch of ENV backs partnerships and funding arrangements between the departments and First Nations. Several partnerships exist between other branches of Environment and other jurisdictions (federal Government, municipal, First Nations) that are created through statutes other than the Environment Act.

Note 2: ENV attempts to track all inquiries for consistency; however, very simple verbal inquiries are not always tracked. The legislative requirement is to maintain the Contaminated Sites Registry and make it publicly available during normal office hours, but there is no legislative requirement to track responses to all inquiries.

## 1) Reporting/Transparency – Graphical Representation



## 2) Complaints – Tables and Footnotes

Metric #	Metric Description	EA Part	EA Section	Completed?	Count	Note
2.1a	Tracking of e-21 complaints	1	e-21	Y	1	1) Closed
2.1b	Submission of Annual Report if >1 complaint received	1	e-25	N/A	—	Only 1 complaint submitted
2.2a	Total number of minor non-e-21 complaints (perm-related)	N/A	N/A	Y	2	
2.2b	Total number of minor non-e-21 complaints (perm-related), closed	N/A	N/A	Y	2	
2.2c	Average time taken to close/ file minor non-e-21 complaints (perm-related)	N/A	N/A	Y	22	days
2.2d	Total number of general complaints (non-permit related)	N/A	N/A	Y	6	
2.2e	Total number of general complaints (non-permit related), closed	N/A	N/A	Y	5	
2.2f	Average time taken to close/ file minor non-e-21 complaints (non-permit-related)	N/A	N/A	Y	26.2	days
2.2a	Total number of tracked complaints received by Request from Deputy Minister	N/A	N/A	Y	1	
2.2b	Total number of tracked complaints received by Request from Deputy Minister and closed	N/A	N/A	Y	1	
2.2c	Average time to close tracked complaints received by Request from Deputy Minister	N/A	N/A	Y	105	days
2.2d	Total number of tracked complaints received by e-mail	N/A	N/A	Y	2	
2.2e	Total number of tracked complaints received by e-mail and closed	N/A	N/A	Y	2	
2.2f	Average time to close tracked complaints received by e-mail	N/A	N/A	Y	2	days
2.2g	Total number of tracked complaints received by telephone	N/A	N/A	Y	4	
2.2h	Total number of tracked complaints received by telephone and closed	N/A	N/A	Y	4	
2.2i	Average time to close tracked complaints received by telephone	N/A	N/A	Y	22	days
2.2j	Total number of tracked complaints received by unspecified means	N/A	N/A	Y	1	
2.2k	Total number of tracked complaints received by unspecified means and closed	N/A	N/A	Y	0	
2.2l	Average time to close tracked complaints received by unspecified means	N/A	N/A	Y	—	

2.1 a) Number of e-21 complaints received and closed (length of time and process): On May 29, 2015, the Minister of Environment received a complaint from the Yukon Water Action Committee pursuant to a 21(1) Environment Act with respect to Yukon Energy Corporation's Squelched natural gas facility. A review finding by Yukon government, which was sent to the Yukon Water Action Committee on June 30, 2015, concluded that there is no obligation to appoint a Yukon Council on the Economy and the Environment and was subsequently dismissed. Reported to the Legislative Assembly on December 14, 2015, length of review totaled four months.

2.2 & 2.2l) Method: querying of EP Occurrences for all "Other" and Unspecified entries. Removed records that were incorrectly labelled as complaints (e.g. belonged in spill)

l) Number and type of minor and general complaints received and closed, length of time, process. A minor complaint is a non-e-21 complaint that deals with an operator with a permit. A general complaint applies to non-permitted activities or activities that should be permitted.

ll) The complaints listed in section 2.2 and 2.2a are those received by EPA, and recorded in the Occurrences database.

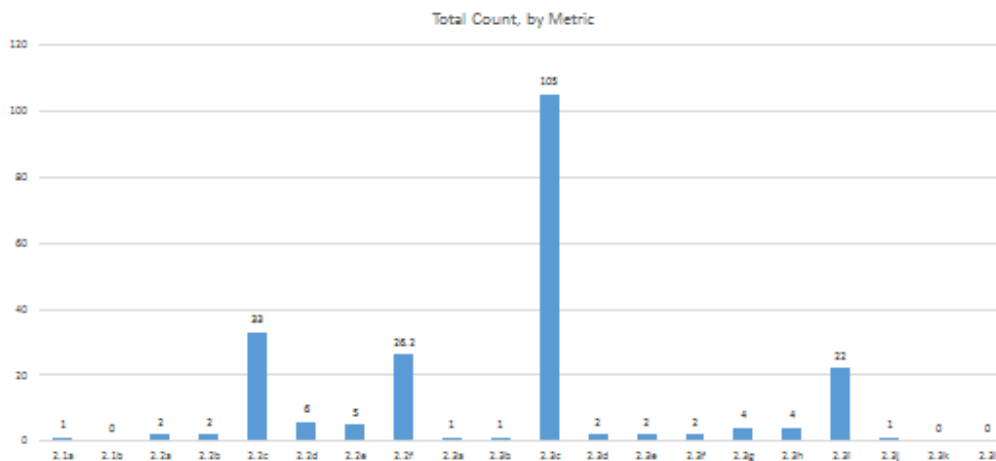
lv) The process followed varied depending on the complaint. N/A, voluntary compliance, enforcement were not required or employed for any of the complaints. Actions taken include site visits to assess the complaint, transfer of complaint to appropriate lead agency, and one instance, the issuance of an Issue Alert when a public concern was communicated to the Minister.

3

July 13, 2017

Environment Act Audit – Dashboard Summary and Footnote

## 2) Complaints – Graphical Representation



4

July 13, 2017

Environment Act Audit – Dashboard Summary and Footnote

### 3) Permits/Appeals – Tables and Footnotes

Metric #	Metric Description	EA Part	EA Section	Controlled?	Count	None
2.1a	Tracking of number and type of new permits issued	6	4.87	Y	154	
2.1b	Tracking of average review time for newly issued permits	6	4.87	Y	16.5	
2.2a	Tracking of number and type of renewed permits	6	4.87	Y	116	see graphics for permit type break down
2.2b	Tracking of permits renewed before expiration	6	4.87	Y	49	
2.2c	Tracking of permits not renewed prior to expiration	6	4.87	Y	69	
2.2d	Tracking of average review time for renewed permits	6	4.87	Y	27	days
2.2e	Tracking of permit duration flexibility for new permits	N/A	N/A	Y	12	deviations from standard
2.2e	Tracking of permit duration flexibility for renewed permits	N/A	N/A	Y	9	deviations from standard
2.3c	Tracking of permit appeals	6	4.92	Y	0	Zero (0) appeals were filed
2.4	Tracking of adherence to applicable of OER Protocol	N/A	4.149.01	Y	59	

5.1-5.4 Method: Querying of EP Permits for permits issued during the audit period (for all permits except storage tank permits), and paper file review for the date of fully completed application. Querying excel spreadsheet provided by FMO for storage tank permits.

5.1 ii) For Storage Tank permits: "Permit Released" date taken to be "Date of Issuance"; pulled values from "incidental UPDATED", "commercial NEW" and cross-referenced with "2014 Tank Logs" for unique values (as directed by FMO staff). Some fields were missing information in the FMO spreadsheet. There were also storage tank removal permits, however the application date was not present in the spreadsheet, and only the month/year of issuance was recorded; the tally is the following for October 2014 – October 2015: 36

5.2) Number and type of permits renewed, prior to and after expiration

i) Method: Queryed EP Permits for date of issuance, paper file review of application forms for date application received

ii) FMO does renew permits, however they re-issue it under a different permit number and the linkage is not tracked in the spreadsheet; tracking renewals would require a file review (e.g. cross-reference by name, check correspondence, etc.). The third column above was an additional metric added after the TOR was developed, where the factor of whether an application was received at least 5 days prior to expiration was considered. This was to account for processing time, and because of an EPS policy where draft permits (except relocation permits) are sent to the permittee for review with a five-day window to provide comment/ask questions.

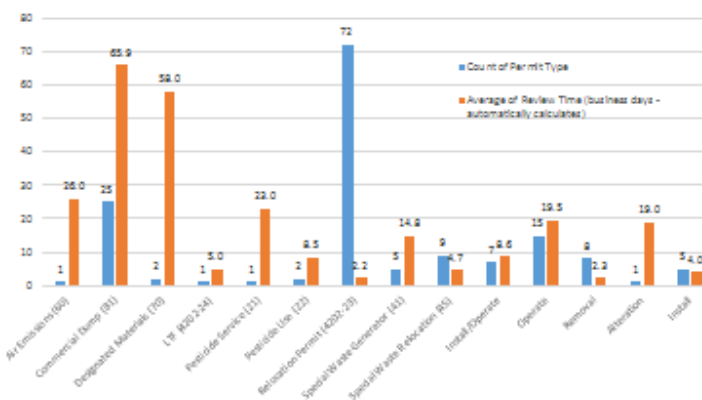
iii) For d) the date of application and issuance were not provided by the FMO renewed permits, thus they are not included

Note 1: In our database, we do not track permits that were not issued, the permits listed as not renewed before expiry that are listed were eventually renewed

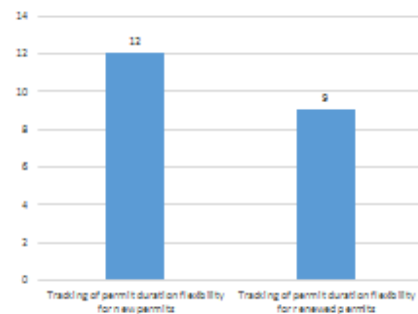
Note 2: To-date (Fall 2016), there are no Part 5 Environment Act "resource management plans" (s. 65-71) in place nor are there plans to establish them in the future. Part 5 resource management plans include forest management plans, land use plans, water management plans and wildlands management plans. When the Environment Act originally came into force in 2002, it preceded other legislation which is now used to establish plans like these (e.g., Forest Management Plans under the Forest Resources Act, Regional Land Use Plans under Yukon First Nation Final Agreements, etc.).

### 3) Permits/Appeals – Footnotes cont'd, Graphical Representations

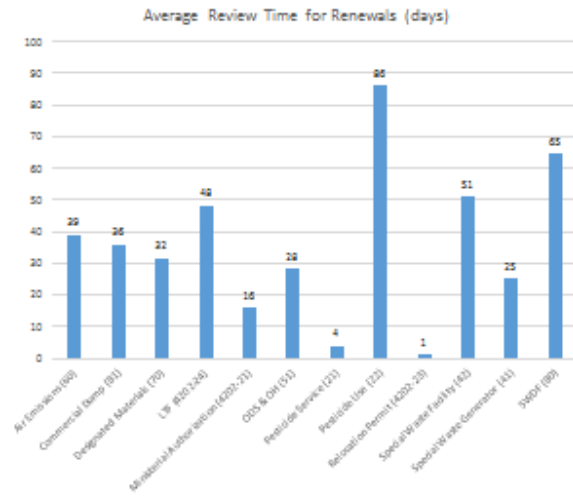
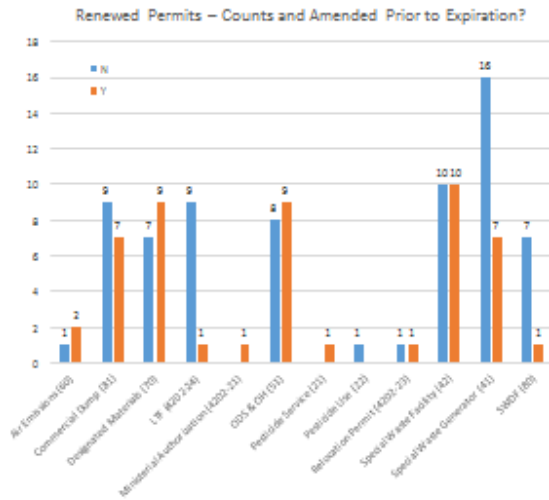
Counts of New Permits Issued and Average Review Time by Permit Type



Counts of Deviations from Permit Duration Policy (New and Renewed Permits)



### 3) Permits/Appeals – Graphical Representation



### 4) Inspections/Enforcement – Tables and Footnotes

Metric #	Metric Description	EA Part	EA Section	Completed?	Count	Note
4.1a	Tracking of Number of EA Permit inspections	15	s.151	Y	165	
4.1b	Tracking of Number of EA Permits inspected Based on Risk-Ranking of 1	15	s.151	Y	52	
4.1c	Tracking of Number of EA Permits inspected Based on Risk-Ranking of 2	15	s.151	Y	1	
4.1d	Tracking of Number of EA Permits inspected Based on Risk-Ranking of 3	15	s.151	Y	57	
4.2a	Tracking of frequency of compliance issues - private sector	15	s.120.1	Y	109	
4.2b	Tracking of frequency of compliance issued - public sector	15	s.120.1	Y	57	
4.2c	Tracking of method used to gain compliance - private sector: Follow-up Required	15	s.120.1	Y	79	see graphics for permit type break down
4.2d	Tracking of method used to gain compliance - private sector: Voluntary Compliance	15	s.120.1	Y	16	
4.2e	Tracking of method used to gain compliance - private sector: NNC Issuance	15	s.120.1	Y	8	
4.2f	Tracking of method used to gain compliance - public sector: Follow-up Required	15	s.120.1	Y	56	
4.2g	Tracking of method used to gain compliance - public sector: Voluntary Compliance	15	s.120.1	Y	5	
4.2h	Tracking of method used to gain compliance - public sector: NNC Issuance	15	s.120.1	Y	1	
4.3a	Tracking of number of warrants granted	15	s.151, s.154, s.155	Y	0	
4.3b	Tracking of number of enforcement actions and their outcomes - Warnings	15	s.157	Y	6	
4.3c	Tracking of number of enforcement actions and their outcomes - Charges	15	s.157	Y	4	
4.3d	Tracking of number of enforcement actions and their outcomes - Tickets	14	s.162	Y	2	

4.1 (i) BMM-Sustainable: Did not provide specific number of Environment Act inspections performed, only that 873 inspections of forestry, land use and unauthorized occupancy related sites were conducted in 2013, and 596 in 2014. BMM-CMI: Stated that the statistics from the 2013 report would reflect the audit period since inspections are rarely conducted in in October (and beyond) due to freezing water. 375 Environment Act inspections occurred of Placer Mining sites in 2013 and 96 on Quartz mining sites.

(i) PMO inspect all tank installations before the permit is issued, and inspect all tanks that have planned operational changes, and so any install, install/operate or Allowance permit issuances would have been inspected (5, 7 and 1, respectively). PMO do not use a risk ranking for determining which tanks to inspect. BMM-CMI and BMM-Sustainable appear to conduct inspections on sites that are slated for inspections under other legislation (such as the Quartz Mining Act, Placer Mining Act, Water Act and Fisheries Act) or based on occurrences (such as spills or reported non-compliance). An additional 35 entities did not have risk rankings for the inspections performed by BC&I.

4.1 - 4.2 (i) Method: Queried the Inspection Tracking Spreadsheet utilized by BC&I. No review of all paper and scanned copies of inspection reports. Information from EPA comes from inspection spreadsheet (BC&I), inspection report (paper), SP Occurrences for anything issued (found nothing), checked permit file for inspection reports that appeared to be missing (not in BC&I's folder of inspection reports)

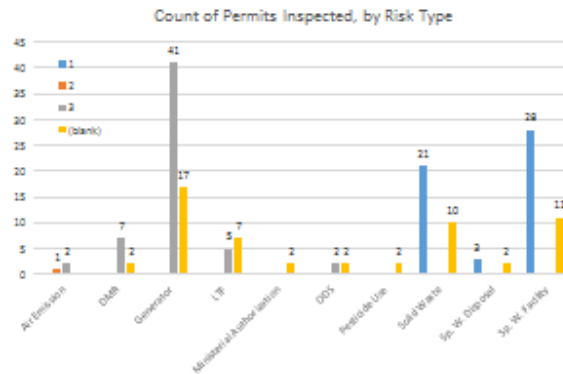
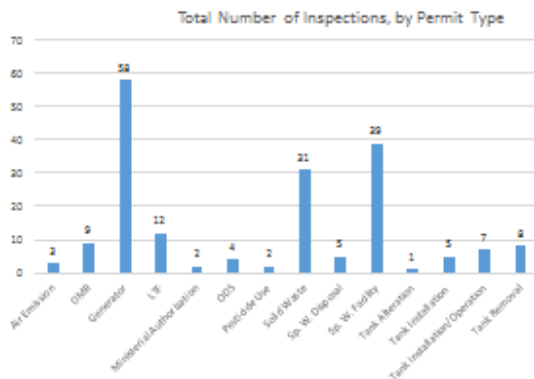
## 4) Inspections/Enforcement – Footnotes cont'd, Graphical Representations

ii) Since BMM-Sustainable did not specify the number of Environment Act inspections completed, the number of inspections without compliance issues was not specified for the Consolidated Environment Act permits (61-). BMM-CMI did not specify the number of files in which voluntary compliance was achieved, and the number of NNCs issued.

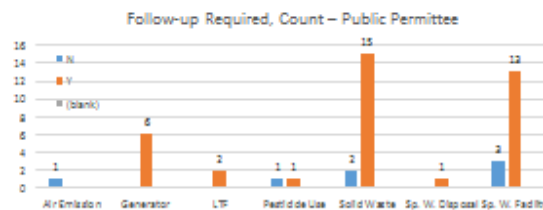
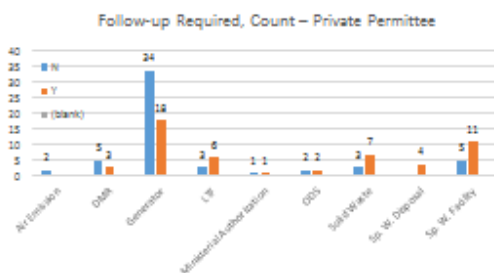
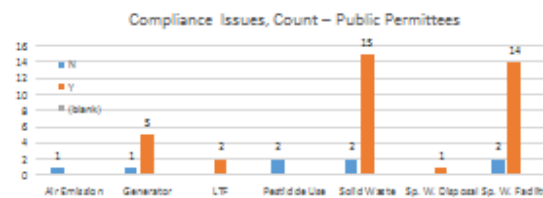
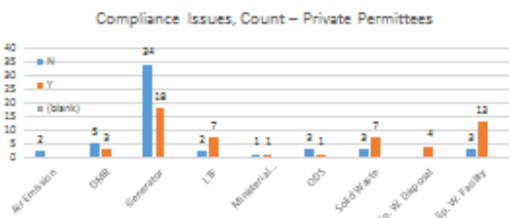
4.2 i) All notices of non-compliance are kept internally and provided to the public upon request. Notices of non-compliance related to a contaminated site can be conveyed to the public in the process of responding to an information request about a contaminated site. Files are marked as "Closed" once compliance has been achieved but the file is retained.

4.3 i) Method: Statistics received from COSE as a paper copy of a spreadsheet. Transcribed the relevant statistics into the table above.

ii) We do not have a method to link the prosecutions/warnings undertaken by COSE to related permits or occurrences (6C&I). This is in part because of confidentiality concerns.

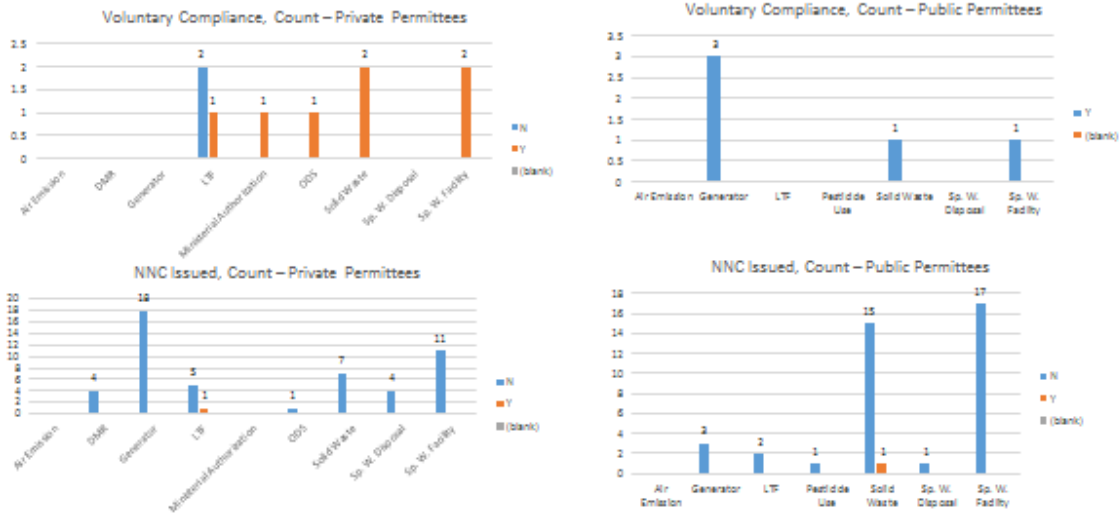


## 4) Inspections/Enforcement – Graphical Representations



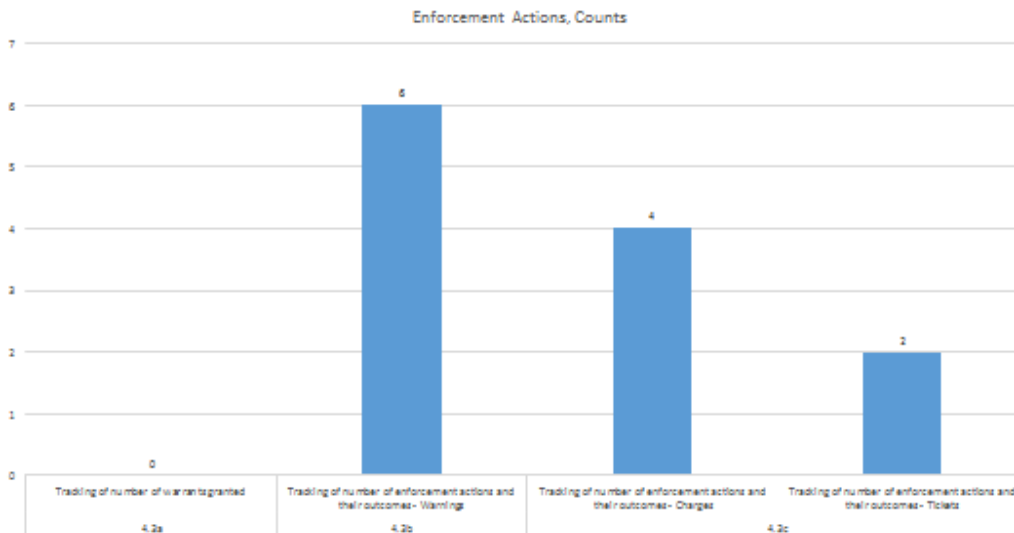


## 4) Inspections/Enforcement – Graphical Representations



14 July 13, 2010 Environment Act Audit – Dashboard Summary and Feedback

## 4) Inspections/Enforcement – Graphical Representations



14 July 13, 2010 Environment Act Audit – Dashboard Summary and Feedback

## 5) Spills – Tables and Footnotes

Metric #	Metric Description	EA Part	EA Section	Controlled?	Count	Note
5.1a	Tracking total spills reported	11	s.102, s.110	Y	96	
5.1b	Tracking total spills reported, responded to and closed	11	s.102, s.110	Y	54	
5.2a	Tracking of spills resolved with voluntary compliance	11	s.105	Y	17	
5.2b	Tracking of spills requiring NRCs	11	s.105	Y	0	
5.2c	Tracking of total spills orders issued	11	s.102, s.110	Y	20	
5.3	Number of Spills Above (Below Reportable Threshold, responded to and closed by an EPO	11	s.106, s.107	Y	50	
5.4a	Tracking of above reportable quantity and mitigated	11	s.102(b)	Y	21	
5.4b	Tracking of above reportable quantity and not mitigated	11	s.102(b)	Y	6	
5.4c	Tracking of below reportable quantity and mitigated	11	s.102(b)	Y	12	
5.4d	Tracking of below reportable quantity and not mitigated	11	s.102(b)	Y	2	
5.5a	Tracking of spills leading to court-awarded remuneration	14	s.182-183	Y	0	
5.5b	Tracking of spills leading to fine	14	s.182-183	Y	0	
5.5c	Tracking of spills with no remuneration	14	s.182-183	Y	0	

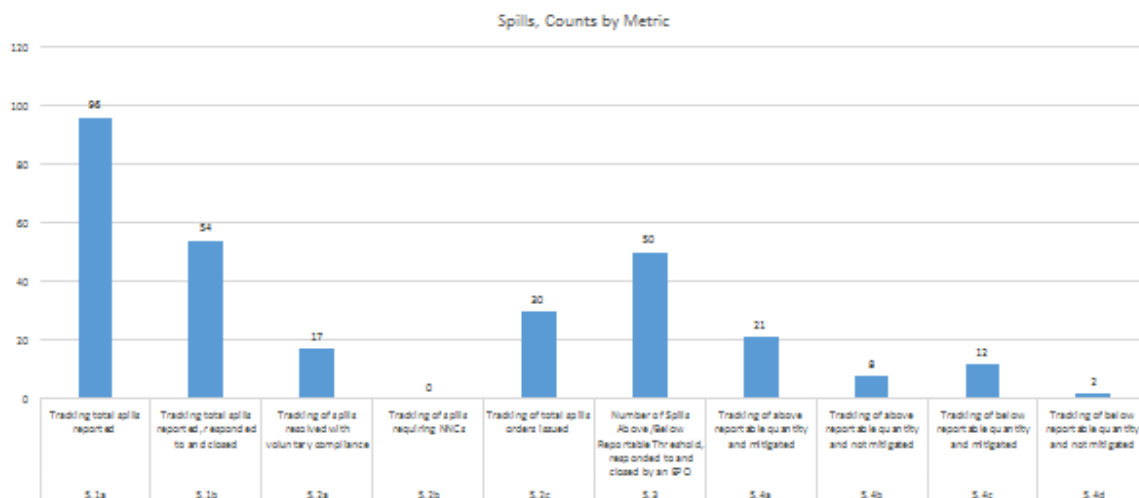
5.1-5.4 i) Method: Queried EP Occurrences for Spills within the audit period. Also requested final Spill Reports from external lead agencies

5.3 ("Responded to" indicates there is a record that the EPO has engaged in corresponding with the parties involved, and is monitoring and potentially assisting in spill cleanup. "Closed" indicates that the spill has been sufficiently mitigated. Closing a file is at the discretion of the EPO

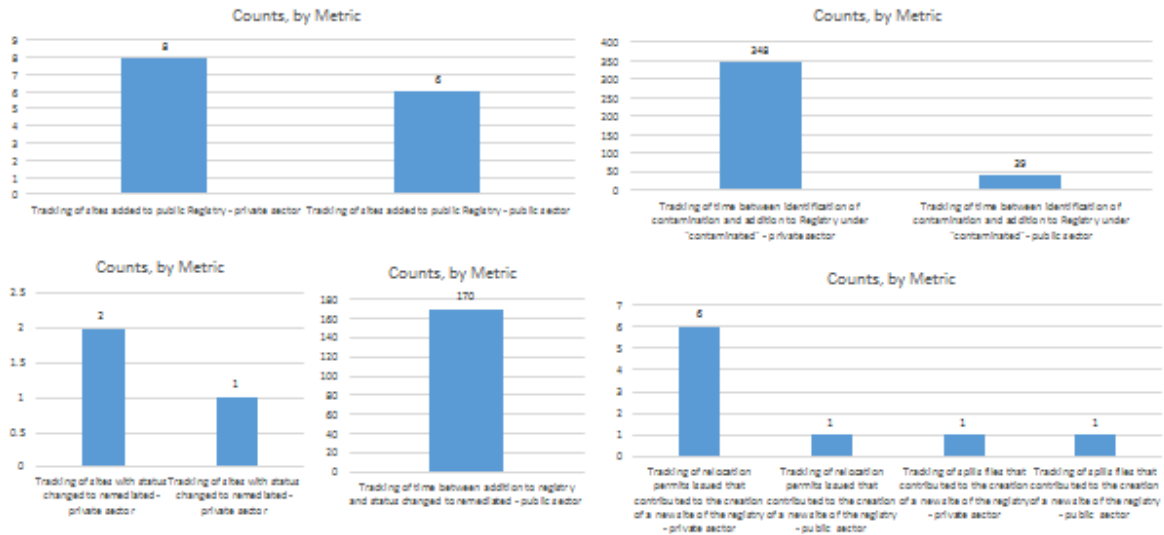
Note 1: ENV collects the information as outlined in Sec. 104 information as part of spill reports but ENV disagrees that there is value in reporting this level in future audits as there will be no trends to evaluate from this type of information. (noted for future reference)

Note 2: No Sec. 14 investigations were received during Audit period, therefore Sec. 182-8 are not applicable.

## 5) Spills – Graphical Representations



## 6) Contaminated Sites – Graphical Representation



## Table of Acronyms

Table of Acronyms	
COSB	Conservation Officer Services Branch
CSR	Contaminated Site Regulation
DMR	Designated Materials Regulation
EA	Environment Act
EC&I	Environmental Compliance and Inspections
EMR-CMI	Energy, Mines and Resources – Compliance, Monitoring and Inspections
EMR-Sustainable	Energy, Mines and Resources – Sustainable Resource Services
EP	Environmental Programs
EPO	Environmental Protection Officer
FMO	Fire Marshal's Office
LTF	Land Treatment Facility
NINC	Notice of Non-Compliance
ODS & OH	Ozone-Depleting Substances and Other Halocarbons
PPARB	Policy, Planning and Aboriginal Relations Branch
S&A	Standards and Approvals
SWDF	Solid Waste Disposal Facility
YESAA	Yukon Environmental and Socio-economic Assessment Act