

G20 MEMBER

CANADA



Enhancing the role of audit in tackling corruption

External indicator Open Budget Index: 31/100

Qualitative indicators of good practice:

- » The [Office of the Auditor General is the Supreme Audit Institution in Canada](#). The Auditor General is responsible for auditing of operations at both a federal and territorial level. In addition to financial and performance audits, it also carries out special examinations, including those related to whistleblowing disclosures about public sector integrity. The scope of its work also includes environmental and sustainability concerns.
- » The [Open Budget Index](#) oversight score for Canada is 52; indicative of limited oversight. This is partly as a result of the temporary decision not to publish budget documents due to the Covid pandemic.



Promoting public participation and anti-corruption education

External indicator World Justice Project, Open Government Score: 0.75/1

Qualitative indicators of good practice:

- » There are a number of active anti-corruption civil society organisations in Canada including Transparency International Canada and the [Canadian Centre of Excellence for Anti-Corruption \(CCEAC\)](#). The CCEAC brings together private sector organisations to share best practice and promote collaboration. The CCEAC also brings together toolkits from across the private sector and provides access to a searchable toolbox that aggregates different anti-corruption resources. It provides training in partnership with the University of Ottawa.



Professional enablers of money laundering

External indicator Financial Action Task Force (FATF) IO4: Moderate effectiveness

Qualitative indicators of good practice:

- » The 2016 Mutual Evaluation of Canada noted a significant deficiency in the lack of AML supervision in the legal sector. The [Cullen Commission's recent report into AML](#) in British Columbia did not entirely agree with that conclusion given the professional obligations placed upon lawyers more broadly. It did, however, make recommendations for improvement including better tracking of breaches, better information sharing and clarity around which types of professional services (including accountancy services) should be in scope of the AML regime.



Promoting anti-corruption in the renewable energy sector

External indicator N/A

Qualitative indicators of good practice:

- » Canada has been a supporter of Extractives Industries Transparency Initiative (EITI) since 2007 and enacted the Extractive Sector Transparency Measures Act (ESTMA) in 2015 requiring the disclosure of government payments for companies operating in Canada or listed on a Canadian stock exchange.
- » The Canadian government provides education and case studies to companies looking to do business overseas; for example, [they provide a case study involving a solar power project in an emerging market](#).

