

**Memorandum of Understanding
Between
The Chief Auditor
and
The Ministry of Energy, Mines and Low Carbon Innovation**

Purpose

This memorandum establishes the mutual commitments between the Mine Audits Unit (the Audit Unit) and the Ministry of Energy, Mines and Low Carbon Innovation (the Ministry) in relation to audits conducted by the Audit Unit to evaluate the effectiveness of the provincial regulatory program for mining.

The *Mines Act* (the Act) sets out the legal obligations of the Chief Auditor and, by extension, the Audit Unit. The Act does not specify responsibilities for the Ministry related to the audit process, nor does it establish how the Audit Unit should engage with the Ministry. This memorandum is intended to set out these accountabilities.

Any commitments made by the Audit Unit in this memorandum are specific to the Audit Unit's interactions with the Ministry and are in addition to the responsibilities prescribed by the Audit Unit's Program Charter, Reference Manual and the Act.

The Audit Unit's Commitments

The following describes the commitments of the Audit Unit in working with the Ministry:


- Engage with the Ministry regularly throughout the audit process to share the terms of the audit, clearly communicate information needs and timing, and provide progress updates.
- Act in good faith with Ministry staff and meaningfully consider their input and feedback.
- Respect the time of Ministry staff and make efforts to minimize disruptions to their work.
- As soon as practicable, share with the Ministry any information uncovered during an audit regarding immediate hazards to workers, the public or the environment.

The Ministry's Commitments

The following describes the commitments of the Ministry in working with the Audit Unit:

- Provide the Audit Unit with access to the records and people in the Ministry they need to conduct and complete their audits.
- In a timely manner, provide input to the Audit Unit throughout the audit process and produce a response to each audit to accompany the public release of the audit report.
- Unless otherwise mutually agreed, refrain from speaking about the details of each audit with external parties prior to the public release of the audit report.
- Unless otherwise mutually agreed, provide the Chief Auditor with annual written progress updates on any actions taken to address previous audit recommendations until those recommendations have been implemented.
- Support the Audit Unit's continuous improvement by providing feedback to the Audit Unit in relation to specific audit engagements.


Karina Sangha, Chief Auditor December 15, 2021
Date


Fazil Mihlar, Deputy December 15, 2021
Minister Date