# City of London Internal Audit

## Climate Emergency Action Plan Audit

*Final Report*

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# 1 Background

The City of London's ("London" or "the City") Climate Emergency Action Plan ("CEAP") was developed in response to the 2019 climate emergency declaration and informed by extensive public engagement, including feedback from approximately 2,700 residents and community members. The draft CEAP was approved by City Council in April 2022.

The approved plan establishes a long-term framework for climate action, comprising more than 200 mitigation and adaptation strategies aimed at achieving net-zero community greenhouse gas ("GHG") emissions by 2050, improving climate resilience, and supporting broad community participation. The CEAP applies to both municipal operations and the broader community, with implementation underway since 2022 across City departments.

# 2 Objective

The objective of this audit was to assess whether the City has made demonstrable progress in implementing Council-approved CEAP initiatives, and to identify which elements of the CEAP are within or outside the City's control and should be reconsidered as part of future plan updates.

# 3 Scope

The audit focused on the following items:

1. CEAP Design and Structure

- Review of the overall design, structure, and content of the CEAP, including:
  - Clarity of goals, targets, and intended outcomes; and,
  - Alignment between stated objectives and performance indicators.

2. Implementation of CEAP Initiatives

- Assessment of the City's approach to implementing CEAP initiatives, including:
  - Processes for translating CEAP actions into departmental plans and activities;
  - Assignment of ownership, timelines, and resourcing for initiatives; and,
  - Integration of CEAP initiatives into existing programs, policies, and operations.

3. Progress Monitoring and Performance Measurement

- Review of how progress against CEAP initiatives is tracked and measured, including:
  - Use of performance indicators, dashboards, and reporting tools;
  - Monitoring of progress against established targets and milestones;
  - Consistency and completeness of progress information; and,
  - Alignment between reported progress and underlying implementation activity.

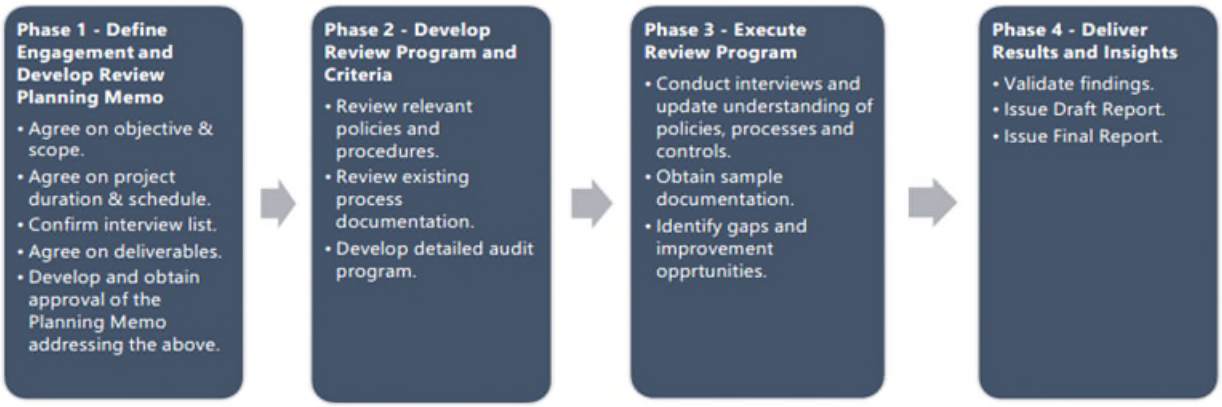
# 4 Risks

Given the stated objective, several inherent[1] risks were considered in the planning of this audit which included:

- Scope creep due to the breadth and cross-cutting nature of climate action initiatives;
- Incomplete, inconsistent, or poor-quality data supporting CEAP reporting and metrics;
- Limited availability of reliable performance indicators to assess progress and outcomes;
- Dependence on multiple City departments with varying levels of ownership and accountability;
- Unclear or informal governance, oversight, and decision-making structures for the CEAP; and,
- Sensitivity and reputational risk due to public and political scrutiny of climate commitments.

# 5 Approach

In accordance with MNP's Internal Audit methodology, the high-level work plan for the audit included the following phases:




# 6 Strengths

The following strengths were identified across the audit. They represent areas where the City has demonstrated genuine, evidenced progress towards its climate commitments.

### Regulatory and Infrastructure Progress in Buildings & Transportation

The City has delivered several regulatory outcomes that will have long-term climate impact. These include the elimination of parking minimums, mandatory EV charging in new developments, strengthened secure bike parking requirements, and a revised Site Alteration By-law with City-wide natural heritage protection. On the transportation side, rapid transit infrastructure is under construction, including the Downtown Loop, East London Link Phases 1 and 2, and Wellington Gateway, which are all

[1] The risk derived from the environment without the mitigating effects of internal controls; Institute of Internal Auditors.

either complete or well advanced. Level 2 EV charging stations grew from 58 to 281, and Level 3 DC fast chargers from four (4) to 44. These are outcomes that create durable conditions for lower-emissions patterns of development and travel.

### Waste Diversion and Landfill Gas Management

The January 2024 launch of the Curbside Green Bin Program is the most substantive household-level climate action delivered during this period. Curbside diversion increased from 51% to 60%, and curbside waste disposed of fell from 191 to 159 kg/capita. Complementing this, the W12A landfill management system was upgraded in 2024 with a higher-capacity flaring installation, increasing the amount of methane captured at the site by more than 40%. A third-party climate lens analysis was also applied to renewable natural gas ("RNG") options at W12A (modelling baseline emissions of ~312,604 t CO2e against reduced scenarios of ~249,450 t CO2e), demonstrating the use of climate analysis tools at the project level.

### Climate Considerations Embedded in Core Planning and Asset Systems

Interviews with service areas confirmed that in some Divisions, climate thinking is genuinely present in day-to-day operations, even where CEAP is not the direct driver. The Mobility Master Plan incorporates 'taking bold action on climate change' as a guiding principle, with mode-shift objectives at its core. Stormwater and wastewater teams routinely incorporate climate resilience into plant siting, flood protection, and infrastructure design as standard engineering practice. The 2023 Corporate Asset Management Plan formally references CEAP and identifies climate risk as a driver of future investment decisions. Budget Guidelines require Environmental, Social, and Governance ("ESG") climate disclosures in all business cases for the budget. These represent genuine, structural embeds of climate considerations into the City's core decision-making systems.

### Building Energy Retrofit Outcomes

Beyond the City's own capital programs, measurable retrofit activity is occurring in the community. In 2024, 2,502 households participated in Enbridge's Home Efficiency Rebate Plus program, 6,004 lower-income households received free electricity upgrades through IESO's Energy Affordability Program, and the City secured $2.3M in federal funding for a heat pump and thermal battery storage retrofit at Earl Nichols Arena, expected to reduce facility emissions by 246 tonnes and cut energy consumption by 42%. Average residential natural gas use per customer declined meaningfully from 2,259 to 1,794 over the audit period. These outcomes show that City promotion, utility programs, and targeted investment are driving real energy savings, even with limited direct City delivery.

### Community and Business Engagement Infrastructure

The City has built meaningful external engagement since 2022. Smart Commute London launched in May 2024 and, in its first year, enrolled 15 employers representing over 26,000 employees. The Memorandum of Understanding with the London Chamber of Commerce formalized climate action collaboration with the business community, supported by Climate Action Month events and GHG

inventory support for member organizations through Green Economy London. The CEAP engagement portal recorded over 43,200 visits and approximately 1,000 survey submissions by the end of 2024, and CEAP document downloads grew from 4,000 to nearly 10,000 over the audit period. These foundations, while not yet generating measurable behaviour change at scale, represent genuine institutional capacity that did not previously exist.

# 7 Summary of Observations

The following table presents a summary of observations identified and their respective risk rating based on the rating scale identified in Appendix A. These observations were discussed with the City's Management responsible for the respective control area. Management has agreed with the observations and provided action plans to address the observations. A full list of the observations identified, and the detailed associated recommendations and management action plans are included in Section 10 of this report.

| # | Summary of Observation | H | M | L |
|---|---|---|---|---|
| 1 | **The CEAP is Descriptive, not Directive**<br>The CEAP reflects work already happening but does not shape priorities, sequencing, or resource allocation. | H | | |
| 2 | **There is Limited Funding Allocated to Support the Implementation of Many CEAP Actions**<br>Limited funding approved through the Multi-Year Budget ("MYB") constrains the City's ability to implement the full scope of CEAP actions, despite established governance and accountability structures. | H | | |
| 3 | **Activity-based Indicators Overstate Progress**<br>'On Track' and 'Complete' designations frequently reflect administrative milestones, not measurable outcomes. | H | | |
| 4 | **Climate-Related Implementation Capacity is Distributed Across Service Areas, Without a Consolidated Assessment of Whether Overall Capacity is Sufficient**<br>Climate implementation capacity exists across both centralized and embedded resources; however, no formal assessment has been conducted to confirm whether this capacity is sufficient to deliver CEAP commitments. | H | | |

| # | Summary of Observation | H | M | L |
|---|---|---|---|---|
| 5 | **The CEAP Scope Exceeds What can be Delivered Within Approved Funding and Resource Levels**<br>The breadth and complexity of the CEAP exceed current funding and resource capacity, limiting its effectiveness as a prioritized and actionable implementation plan. | H | | |
| 6 | **The Climate Lens Framework is not Formally Embedded Across the Organization, and Climate-Related Budget Disclosures are at an Early Stage of Maturity**<br>Uptake of the Climate Lens varies across service areas, and budget-related climate disclosures remain primarily qualitative. | | M | |
| 7 | **The 2030 GHG Milestone is Unachievable due to External Factors Changing Since the CEAP was Originally Developed**<br>Sustainability Solutions Group ("SSG") modelling confirms that even the Net Zero scenario misses the 2030 Community Target. | | M | |
| 8 | **Data Fragmentation and Multi-Year Gaps Reduce the Ability to Consistently Assess CEAP Progress**<br>No integrated enterprise climate data system exists; several key datasets are absent or inconsistent. | | M | |
| 9 | **The Climate Change Adaptation Framework Remains Unfinalized, Blocking Four (4) Dependent Actions**<br>A confirmed 2027 timeline exists but is at risk without adequate resourcing. | | | L |
| 10 | **Dashboard Effectiveness is Limited by the Breadth of CEAP Actions and Reporting Design, not by the Tool Itself**<br>While the CEAP dashboard is a strong transparency tool, its effectiveness as a performance accountability mechanism is limited by the underlying design of actions and indicators. | | | L |
| 11 | **Limited Integration of Climate Objectives into Growth-Related Planning Decisions**<br>Integration of climate considerations into growth-related planning decisions is constrained by provincial legislative requirements and evolving municipal authority. | | | L |
| 12 | **External Legislative Changes Have Eliminated Key Regulatory Delivery Pathways**<br>Bill 17, Bill 98, and the federal carbon price removal require a fundamental rethink of several CEAP actions. | | | L |

# 8 Acknowledgement of Cooperation and Efforts

Internal Audit would like to express our appreciation for the cooperation and efforts made by City personnel and other stakeholders related to this audit. Their contributions assisted in ensuring a successful engagement.

# 9 Limitations and Restrictions

This report is intended solely for the information and use of the City of London and should not be distributed to third parties without MNP's prior written consent. Any use that a third party makes of this report, and any reliance or decisions made based on it, are the responsibility of such third party. MNP accepts no liability or responsibility for any loss or damages suffered by any third party as a result of decisions made or actions taken based on this report.

# 10 Detailed Observations and Recommendations

| # | Observations | Priority | Recommendations | Management Response |
|---|---|---|---|---|
| 1 | **The CEAP is Descriptive, not Directive**<br><br>Across service areas, CEAP identifies work already underway, but rarely shapes project selection, sequencing, or funding decisions. Material climate outcomes, such as fleet turnover, building retrofits, and stormwater infrastructure occur through existing operational systems that function largely independently of CEAP. This creates a weak link between CEAP reporting and the City's true delivery mechanisms.<br><br>Additionally, interviews revealed that some staff are unaware of which CEAP indicators relate to their work, confirming that CEAP commitments have not been meaningfully translated into service-area accountability. | High | 1. Restructure CEAP around a smaller set of high-impact actions that directly correspond to capital decisions, procurement cycles, and planning approvals where the City has genuine control.<br><br>2. Formally embed the Climate Lens Framework into project initiation processes so climate screening occurs before, not after, key decisions.<br><br>3. Distinguish in CEAP reporting between actions the City controls (direct delivery) and actions the City influences (third-party or behaviour-dependent). Apply different performance standards to each category. | 1. City staff came to the same conclusion independently earlier this year. The audit's recommendations are consistent with next steps to update the climate plan to reflect changes to environmental, social, and political climates. There are several Federation of Canadian Municipalities (FCM) Green Municipal Fund (GMF) funded studies that have been initiated this year to inform an updated version of the City's Climate Plan, including the cost-benefit reviews of City's Fleet, Facilities, Accelerating Community Energy Systems, and developing the Adaptation Strategy. The plan is to conduct these studies in 2026/2027 and then update the climate plan in parallel for completion in 2028. Note: We will refer to the renewed version of the CEAP as the "updated climate plan" for the purposes of this audit response, noting |

| # | Observations | Priority | Recommendations | Management Response |
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| | | | | that the CEAP is likely to be renamed during the update.<br>2. Agree to the general principle of embedding the Climate Lens Framework into project initiation. This will require coordination with multiple teams throughout the City.<br>3. Agree. To be completed as part of a comprehensive climate plan update.<br>**Target:** Q4 2028 (2-3 years) |
| 2 | **There is Limited Funding Allocated to Support the Implementation of Many CEAP Actions**<br>Governance and accountability mechanisms for CEAP exist at the senior leadership level. The Senior Leadership Team receives regular updates on climate work, and Deputy City Managers and Directors are responsible for implementing actions relevant to their service areas, with progress reported to Council twice annually through Environment and Infrastructure's Climate team.<br>However, the level of funding approved through the Multi-Year Budget is not sufficient to implement the full scope of CEAP actions. Civic Administration submitted a CEAP Business Case requesting $45.5M over four (4) years as part of the 2024–2027 Multi-Year Budget; however, only three (3) of the proposed initiatives were approved, and the annual contribution to the climate change reserve fund was subsequently | High | 1. Develop a CEAP investment map linking Multi-Year Budget allocations to specific CEAP actions, responsible service areas, timelines, and expected outcomes. Given that only three (3) initiatives were funded in the current MYB cycle, the immediate utility of this tool may be limited; however, it should be developed as a foundational input to the 2028–2031 Multi-Year Budget process to support future funding requests.<br>2. Clarify the treatment of CEAP-related capital costs within existing asset management and | 1. It should be emphasized that only three (3) components of the Climate Emergency Action Plan Business Case (P-56) were funded as part of the 2024-2027 Multi-Year Budget (MYB), limiting the impact of the proposed investment map. The upcoming 2028-2031 Multi-Year Budget process provides the next opportunity to incorporate additional funding for climate actions; the investment map could be incorporated as part of a future 2028-2031 Multi-Year Budget Business Case to clearly link the funding requests to the |

| # | Observations | Priority | Recommendations | Management Response |
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| | reduced from $1M to under $200,000 per year during budget deliberations. As a result, the majority of CEAP actions do not have a funded pathway for implementation.<br><br>At the action level, while Directors have been assigned responsibility for progress updates, formalized ownership remains limited. Individual CEAP actions do not have named operational owners within service areas, ownership is informal and undocumented, and no mechanism exists to confirm that responsibility has been accepted or understood by the relevant service area. This means there is no clear line of accountability linking specific deliverables to responsible individuals and expected outcomes, even where governance structures exist at the senior level. | | budgeting frameworks, distinguishing between lifecycle costs associated with approved and implemented assets (which form part of the current level-of-service funding analysis) and capital costs associated with future or enhanced CEAP initiatives (which would be identified as proposed level-of-service requirements and remain subject to the City's budget approval process). This distinction should be reflected in the 2027 Corporate Asset Management Plans currently in development.<br><br>3. Adopt Finance's guidance that CEAP actions must be tied to specific projects with full lifecycle (capital and operating) costing and tangible outcomes to be fundable through the MYB process.<br><br>4. Assign a named operational owner for each action in the CEAP action register. Document acceptance of accountability within each service area in writing, and include ownership assignments. | related CEAP actions and outcomes.<br><br>2. The 2027 Corporate Asset Management Plans are currently in development. As part of the upcoming asset management plans, staff anticipate enhancing disclosure on the progress of CEAP initiatives undertaken by service areas through the inclusion of a dedicated Climate Change Considerations section.<br><br>3. The updating and revising of climate actions will include a critical assessment of funding needs for any new spending associated with the smaller set of high-impact actions. Not all actions will require additional funding, however those that do will be created in such a way as to include a viable funding pathway through existing processes (e.g., MYB).<br><br>4. Each of the 200 actions in the CEAP was assigned a designated Director responsible for providing progress updates for reporting to Council. The process to assign Directors, including the formality of |

| # | Observations | Priority | Recommendations | Management Response |
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| | | | | assignment and expectations for stewardship of actions can and will be improved with the next iteration of the climate plan.<br><br>The 2028-2031 Multi-Year Budget process will continue to require the climate lens be applied to new business cases with opportunity to incorporate an investment map; 2-3 years for the updated climate plan<br><br>**Target:** Q4 2028 (2-3 years) |
| 3 | **Activity-based Indicators Overstate Progress**<br><br>The CEAP public dashboard is a transparent, well-structured, and accessible reporting tool that functions effectively as a one-stop portal for CEAP indicators. It is regularly updated, logically organized, and easy to navigate, providing Council and the public with clear visibility into the status of CEAP actions. The underlying dashboard model is strong, and retaining it as a central reporting mechanism would remain appropriate if the CEAP is refreshed or revised in the future.<br><br>Many actions, however, are marked 'On Track' or 'Complete' based on the initiation of work, administrative milestones, or planning activities. This was explicitly acknowledged by staff during interviews. Statuses are often judgment-based, consolidated by a small number of individuals, and not consistently | High | 1. Adopt a formal evidence standard for each status category: 'Complete' requires documented, measurable outcomes (not process initiation or jurisdictional determination); 'On Track' requires documented progress against defined milestones with evidence available.<br><br>2. Establish 2030 baselines and quantitative targets for all expected results as a foundational action in 2026. Baselines are currently absent for most indicators, which means status designations cannot be assessed against a | 1. A formal evidence standard can be incorporated into the next iteration of the climate plan to include clearer objectives and tangible outcomes for actions (i.e., does this result in meaningful change? If so, how is that meaningful change determined or characterized?). The current plan would not allow for this level of detail.<br><br>2. Re-establishing the Expected Results as key strategic drivers of the City's climate plan will include determination of appropriate, measurable baselines and associated success metrics (e.g., targets). Reporting |

| # | Observations | Priority | Recommendations | Management Response |
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| | evidence-based across service areas.<br><br>Beyond the quality of individual status assessments, there is a more foundational issue: no systematic process exists to confirm that the indicators chosen for each CEAP action are valid proxies for the outcome the action is intended to achieve. In several cases, indicators measure inputs or process completion rather than the change in behaviour, infrastructure, or emissions that the action is designed to drive. This means that even consistently tracked indicators may not be measuring what CEAP is actually trying to accomplish. The problem is not only that progress is overstated, but that the measurement framework may not be capable of detecting whether real-world outcomes are being achieved at all. | | defined trajectory. This exercise should be coordinated across all service areas and completed before the next annual CEAP progress report is published. Until baselines and targets are in place, status reporting should explicitly disclose where no reference point exists.<br><br>3. Distinguish clearly between activity metrics (inputs) and outcome metrics (results) in the public CEAP dashboard and annual progress reports.<br><br>4. Where indicators are inherently qualitative or outcome-attribution is limited (mobility, stormwater, adaptation), document this explicitly and set proportionate performance expectations rather than applying uniform On Track/Complete criteria.<br><br>5. Conduct a structured indicator validity review for the action register. For each retained action, confirm that the assigned indicator measures an outcome rather than an activity, that a documented baseline exists, and that the target | has generally included commentary regarding whether indicators were heading in the right direction, albeit without reference to any specific targets. Tying the expected results more explicitly to actions will be a priority in the formation of the next iteration of the City's climate plan.<br><br>3. Labeling and distinguishing between activity metrics and outcome metrics in the dashboard and related reporting will be incorporated with the next iteration of the climate plan.<br><br>4. The next iteration of the climate plan will include the requirement for actions to have meaningful success metrics (qualitative and quantitative) or have clearly defined scope regarding whether an action contributes to existing work or represents new initiatives/work.<br><br>5. Progress indicators included in the CEAP dashboard and associated reporting were assigned to the Area of Focus level, not specifically to actions. |

| # | Observations | Priority | Recommendations | Management Response |
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| | | | reflects the intended scale of change. Publish the results of this review as part of the next CEAP progress report. | The intention was that additional indicators would be added over time to enrich the understanding and communication of progress in each Area of Focus, however, it is recognized that closer ties between actions and tangible success metrics would better drive action and more clearly represent progress. Alongside pursuing other recommendations related to the critical review of CEAP actions, this identification and alignment of indicators to actions is an innovative approach that could be reviewed to incorporate in the next climate plan.<br>**Target**: Q4 2028 (2-3 years) |
| 4 | **Climate-Related Implementation Capacity is Distributed Across Service Areas, Without a Consolidated Assessment of Whether Overall Capacity is Sufficient**<br>CEAP implementation is supported through a combination of centralized and embedded resources. The Climate Change Division coordinates and centralizes accountability and priority-setting across the Corporation, while dedicated staff within service areas contribute to implementation in their respective domains. For example, Stormwater Engineering has | High | 1. Conduct a climate capacity needs assessment: identify the staffing, expertise, and coordination functions required to deliver the rationalized CEAP action register, and map current resourcing against those requirements. Report findings and a staffing plan to the Council within the next budget cycle. | The City of London currently uses two (2) approaches for CEAP implementation: 1) embedded staff within a Service Area (e.g., Manager, Corporate Energy within Facilities, Stormwater Engineering Division), and 2) internal service approach for a Service Area (e.g., Corporate Energy Management Engineer in the Climate Change Division providing support for Wastewater |

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| | embedded staff implementing adaptation work, and a Corporate Energy Management Engineer within the Climate Change Division provides support for wastewater and facilities-related projects.<br><br>However, no formal assessment has been conducted to determine whether the combined capacity of centralized and embedded resources is sufficient to deliver the CEAP action register, either at its current scale or following rationalization. Staff interviews indicated that reliance on a limited number of individuals may constrain coordination, action initiation, and follow-through. The embedded staff model was consistently identified in interviews as the most effective integration approach, yet it has not been systematically resourced or formalized across all relevant service areas. | | 2. Develop a business case for dedicated climate liaison roles within high-delivery service areas, specifically Fleet & Facilities, Transportation, and Planning, as a structural alternative to centralized coordination. Build on the embedded staff model identified as most effective in interviews, with documented outcomes from a pilot to support scaling.<br><br>3. Include climate coordination capacity as a formal line item in the next Multi-Year Budget submission, with a supporting business case grounded in the delivery requirements of the rationalized action register rather than historical funding levels. | projects). The Climate Change Division is intended to coordinate and centralize accountability and priority-setting across the Corporation, all to make investments that will achieve the most environmental cost-benefit to London. Subject to Council direction, management will conduct a climate capacity needs assessment to evaluate the current delivery model and use the results to support development of a business case for future resource needs.<br><br>A dedicated Climate Lens Program Coordinator was previously requested by Civic Administration as part of the CEAP MYB business case but was not approved by Council.<br><br>**Target:** Subject to Council direction and approval |
| 5 | **The CEAP Scope Exceeds What can be Delivered Within Approved Funding and Resource Levels**<br><br>The current CEAP includes a large number of actions and indicators with limited prioritization, creating difficulty in understanding what matters most. The current structure spreads limited capacity thin and creates the appearance of underperformance due to overcommitment rather than genuine lack of effort. | High | 1. Undertake a formal CEAP rationalization exercise: identify the top 30 highest-impact actions that are within City control, fundable, and aligned with capital planning cycles. Archive or consolidate lower-priority actions. | 1. As noted earlier, City staff came to the same conclusion earlier this year and these recommendations are consistent with to update the next iteration of the climate plan. Critical evaluation of existing CEAP actions for those that will materially support reduced |

| # | Observations | Priority | Recommendations | Management Response |
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| | The CEAP was submitted through the City's established Multi-Year Budget process, consistent with other plans and strategies. However, the level of funding approved by Council was not sufficient to support the full scope of proposed actions. As a result, the breadth and complexity of the CEAP exceed what can be implemented within approved funding and resource levels.<br><br>There is no formal process by which CEAP commitments are translated into service-area operational or capital plans. Service areas do not have documented CEAP-linked work plans specifying which actions they are responsible for, at what timeline, and with what resources. In practice, climate work proceeds through existing operational systems, and CEAP is retrospectively mapped onto work that was already underway rather than shaping what gets selected or sequenced. This means CEAP commitments are not being systematically operationalized, and there is no mechanism to confirm that the full action register is being actively pursued rather than passively acknowledged. | | 2. Design the next CEAP iteration around three (3) tiers: actions the City directly delivers (with capital, timelines, and targets); actions the City enables (through regulation, incentives, or partnership); and actions the City monitors (external or behaviour-dependent outcomes). Apply different evidence and reporting standards to each.<br><br>3. Ensure the next iteration of the climate plan is developed in coordination with the 2028–2031 Multi-Year Budget cycle so that funding decisions and action commitments can be aligned. Where the timing of the comprehensive plan revision does not align with the MYB process, funding requests should follow plan creation as part of annual updates or subsequent MYB business cases.<br><br>4. Clearly designate CEAP or the Strategic Plan as the authoritative climate action framework to eliminate ambiguity across service areas. | emissions and improve resilience will occur early in the process of refreshing the City's climate plan, alongside the evaluation and re-establishment of a supportable strategic approach.<br><br>2. Civic Administration agrees that a three-prong approach of considering items within the control of City, partners, and external societal behaviours is important to set clear expectations and provide more clarity for those responsible for implementing the revised climate plan. This approach would provide more clarity for Council and other rightsholders and involved parties.<br><br>3. To the extent practical, preferred recommendations from the studies currently underway will be translated into business cases for the upcoming 2028-2031 MYB. However, the timing of the comprehensive revision of the climate plan may not align with the implementation of the next MYB budget processes. As with the CEAP, funding requests |

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| | | | 5. Develop a CEAP operationalization protocol. For each action in the rationalized register, require the responsible service area to produce a brief action plan identifying the lead, supporting teams, timeline, resource requirements, and the existing operational system through which it will be delivered. These plans should be reviewed annually as part of the CEAP progress reporting cycle.<br>6. Require service areas to formally confirm which CEAP actions they own and how those actions are reflected in their operating and capital plans. Use this exercise to surface gaps between what CEAP commits to and what is actively resourced, and report those gaps to Council. | can follow plan creation as part of annual updates as directed by Council, or as part of the MYB business cases when actions are prioritized. It is agreed that concerted efforts need to be made to meet MYB timelines for any significant budget asks.<br>4. Alignment of the next climate plan with strategic planning has been identified internally by Civic Administration as a priority.<br>5. Establishing a clear, actionable implementation plan for each action in the revised climate plan will be a priority and this need will guide development and prioritization of individual actions.<br>6. Deeper integration of leaders across the Corporation in the formation and implementation planning for actions included in the next iteration of the climate plan is a priority.<br>**Target**: Q4 2028 (2-3 years). |

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| 6 | **The Climate Lens Framework is not Formally Embedded Across the Organization, and Climate-Related Budget Disclosures are at an Early Stage of Maturity**<br><br>The Climate Lens Framework remains a February 2023 "final draft" that has not been formally adopted as City policy. The Framework is distributed informally on request, screening results are not tracked or linked to CEAP reporting, and application is not mandatory. Uptake varies across the organization, with higher adoption in service areas with more direct climate exposure (e.g., Environment and Infrastructure, Fleet and Facilities, Risk Management) and lower adoption in more administrative-based service areas.<br><br>The Budget Guidelines require business case authors to address how budget requests relate to corporate GHG emissions, community GHG emissions, and climate adaptation. These requirements are relatively recent, and consistency of application varies as staff across the Corporation become accustomed to the process. Currently, disclosures are primarily qualitative in nature. As the organization matures in its application of this framework, there is an opportunity to enhance consistency across submissions and progressively incorporate more structured or quantitative elements where feasible. It should be noted that ESG budget disclosures were designed to provide additional context for budget decision-making, not to function as standalone decision-making instruments.<br><br>There is currently an organizational gap in that climate action is not yet understood by many staff as part of | Medium | 1. Formally adopt the Climate Lens Framework as an approved City policy, moving it from 'final draft' to a mandated instrument with defined application requirements.<br><br>2. As part of the preparation for the 2028–2031 Multi-Year Budget, review the ESG disclosure template to explore opportunities for enhanced consistency, including the potential addition of an optional structured numeric field for estimated GHG impact (tonnes CO2e) and a process for reviewing how disclosures are validated and tracked. This would represent a natural maturity step building on the existing qualitative requirements.<br><br>3. Extend climate disclosure requirements from budget submissions to all standing committee reports through a formal staff report template amendment.<br><br>4. Explore a pilot program embedding climate staff in major capital projects | Many of the City Divisions not currently using some aspect of the Climate Lens Framework are those with comparatively less material climate exposure or emissions reduction opportunities. Environment and Infrastructure, for example, is a Service Area where 100% of Divisions use the Climate Lens Framework as well as key areas such as Fleet and Facilities, Risk Management, and Financial Planning and Business Support, whereas more administrative-based Service Areas with less direct impacts have not been early adopters of the Framework. Work continues to engage all Civic Administration in the Framework's use, and an increasing number of projects and initiatives are coming forward with climate change issues considered in their design and implementation. We will also be revisiting the Climate Lens with divisions through updates to our climate strategy.<br><br>1. The Climate Lens Framework has been an evergreen framework, changing and adapting to shifting needs and expectations across the |

| # | Observations | Priority | Recommendations | Management Response |
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| | their role. Interviews revealed that staff were surprised by the indicators assigned to their areas, confirming that CEAP ownership has not been internalized at the service-area level. The Climate Lens is the designed vehicle for this cultural shift, but it functions as an optional add-on rather than a standard part of how decisions are made. If mandated and embedded in project initiation, it would serve as a primary lever for integrating climate considerations into how every division operates. | | (Transportation, Facilities, Planning) as the primary integration model, rather than relying on standardized checklist compliance. | Corporation. Standardization and formalization of the Framework's implementation is recognized as a likely key contributor to the reinvigoration of climate action internally. Broad Civic Administration engagement will be required to revise and realign the climate plan and strategy, and this will be a key opportunity to also revitalize and embed the Climate Lens Framework into the organization. Critical evaluation of services and functions of the Corporation with a climate lens to determine risks and opportunities related to emissions reductions and the impacts of climate change was the method through which many initial CEAP actions were identified.<br>**Target**: Q4 2029<br>2. Quantitative GHG emission reductions or additions, where practical (e.g., where energy use is involved), associated with business cases is intended to be a part of a climate budgeting process improvement that Civic |

| # | Observations | Priority | Recommendations | Management Response |
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| | | | | Administration is currently pursuing as a member of an ICLEI Canada's Municipal Net-Zero Action Research Partnership (N-ZAP) research project. Quantification of GHG emissions associated with proposed business cases are not currently supported within existing staff capacity but will be revisited as part of the development of the next iteration of the climate plan. Budget templates (including requirements relating to ESG disclosures) will be reviewed in preparation for the 2028-2031 Multi-Year Budget.<br>**Target:** Q4 2027<br>3. Modifying the standard committee report template to include sections for both the Anti-Racism and Anti-Oppression and Climate Lens narratives has been contemplated and discussed with Clerks but has not been implemented due to capacity constraints. Management will continue discussions with Clerks to incorporate these two (2) |

| # | Observations | Priority | Recommendations | Management Response |
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| | | | | lenses within the report structure.<br>**Target:** Q2 2027<br>4. The City of London has included staff with climate-related expertise on some major projects (e.g., Mobility Master Plan development, Zoning By-Law review), so the City shall instead consider establishing criteria for when to embed climate staff on major projects after the climate plan is updated.<br>**Target:** Q4 2029. |
| 7 | **The 2030 GHG Milestone is Unachievable due to External Factors Changing Since the CEAP was Originally Developed**<br>SSG modelling confirms no scenario, including Net Zero and Zero Carbon, achieves the 2030 Community target of 55% below 2005 levels, primarily due to Ontario's increasing reliance on natural gas for electricity generation until ~2035. This has not been prominently integrated into CEAP priority-setting or Council reporting.<br>The City's own operations are far more directly controllable. While corporate energy use has declined since the 2007 baseline, recent year-over-year increases demonstrate that emissions are highly | Medium | 1. Develop a revised interim milestone framework for 2026–2029 focused on City-controllable levers: fleet electrification, building retrofits, active transportation infrastructure, and planning-enabled density.<br>2. Use the SSG modelling findings to build the business case for accelerating investment in actions with high abatement potential (building retrofits, | The 2030 community GHG milestones were "stretch goals" based on the City doing its fair share to reach the Paris 1.5C goals. As such, they were always aspirational in nature, similar to Vision Zero for road safety. Since then, inputs have changed - electricity grid emissions per kWh are about 3x higher now than 2019 and forecasted to be even higher by 2030; EV adoption in Ontario lags BC & Quebec; green building standards cancelled by province; etc. The net zero and GHG targets |

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| | sensitive to service demand, new asset commissioning, and fuel-switching decisions within City control, including fleet electrification, facility retrofits, fuel consumption, and corporate energy use. | | fleet, renewable generation at City facilities). | will be reviewed and scoped to items within the City's control in the update climate plan.<br>1. The existing 2024-2028 Corporate Energy Conservation and Demand Management (CDM) Plan fulfils this requirement for City-owned buildings, vehicle fleet, and other energy-intensive infrastructure. It has its own corporate energy targets for 2028 including by "service category" (e.g., fleet, buildings, wastewater, etc.). Consideration is needed as to how to include non-energy levers, such as Active Transportation infrastructure and planning-enabled density, where emissions impacts are more challenging to quantify (i.e., these types of actions are difficult to monitor and rely on resident behaviour change, business sector actions, and/or policy decisions at other levels of government).<br>2. The Sustainability Solutions Group (SSG) modelling is for community-scale energy use |

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| | | | | and emissions. Development of a net-zero emissions pathway document for corporate energy-related emissions is currently being developed, as it is a deliverable in the existing 2024-2028 Corporate Energy CDM Plan. The SSG report is intended to help inform community-focused municipal policies and programs, such as economic development plans and land use planning policies such as green development standards.<br><br>**Target**: Q3 2027 |
| 8 | **Data Fragmentation and Multi-Year Gaps Reduce the Ability to Consistently Assess CEAP Progress**<br><br>Climate and energy data live across EnergyCAP, fuel databases, and utility systems with no integrated enterprise platform. Scope 3 GHG emissions remain unintegrated. Baselines and targets for expected results for 2030 have not been established. Cycling data contains an unresolved inconsistency between indicators I 4.24, Bike trips per capita, and I 4.25, Bike km travelled per capita. Some indicators have no baselines and no targets. | Medium | 1. Develop a data governance protocol identifying the owner, collection method, update frequency, and quality standard for each CEAP indicator. Report gaps and remediation plans to Council.<br><br>2. Prioritize the establishment of 2030 baselines and targets as part of the data governance protocol referenced above. As outlined in Recommendation 3.2, baselines are a prerequisite to meaningful performance reporting and should be | 1. Subject to approval of the Climate and Energy Data Analyst position, management will coordinate this work across service areas and document current data gaps, integration issues, and remediation plans for reporting to Council. Opportunities to improve internal system integration will also be reviewed with Information Technology Systems through a future ITS intake.<br><br>2. As with climate actions, Civic Administration agrees that the next iteration of the climate plan |

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| | | | completed as a foundational action in 2026.<br>3. Investigate and resolve the inconsistency between cycling indicators I 4.24 and I 4.25 before either is reported publicly.<br>4. Set a target year for formal Scope 3 emissions integration into the community GHG inventory and report progress annually. | requires the development of a concise list of performance indicators for the shorter list of climate actions, which should be within the City's ability to collect reliably and consistently.<br>3. Review can be completed as recommended.<br>4. City staff have developed an Excel-based model for estimating and updating community Scope 3 consumption-related emissions based on the Corporate Knights methodology. The role for this information in the next iteration of the climate plan shall be developed, such as its role in circular economy actions.<br>**Target:** Q4 2029 |
| 9 | **The Climate Change Adaptation Framework Remains Unfinalized, Blocking Four (4) Dependent Actions**<br>A confirmed timeline now exists for the Climate Change Adaptation Framework (2027 Draft to Council), alongside a parallel Corporate Climate Change Adaptation (CCA) Plan. However, actions A 8.1a Finalize London working group/ review team, A 8.1c Develop list of focused actions under specific areas, A 8.2 Update the Climate Lens Process, and A 8.4 Implement recommendations guided by the timelines established | Low | 1. Confirm that community engagement milestones are adequately resourced and on track. If not, flag as Delayed immediately rather than maintaining On Track status.<br>2. Treat Q1/2 2027 as the firm Council presentation date for both the CCA Framework and Corporate CCA Plan. Report | Civic Administration has recently been awarded funding support through the Federation of Canadian Municipalities Green Municipal Fund to advance the revision of London's Climate Risk and Vulnerability Assessment in support of equitable, inclusive adaptation planning. A report will be presented at the Infrastructure and Corporate |

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| | in the completed Adaptation Strategy, cannot advance until the Framework is adopted. Interim documents have been used as substitutes for required deliverables, with 'benefit of the doubt' status interpretations applied. | | milestone adherence at each interim stage.<br>3. Formally flag actions A 8.1a, A 8.1c, A 8.2, and A 8.4 as 'Pending Framework Completion - Q2 2027' rather than On Track, to accurately represent dependency.<br>4. Incorporate the Climate Risk Institute's recommended enhancements (regional risk scope, spatial equity analysis, infrastructure interdependency mapping) into the Framework scope and ensure resources are allocated accordingly. | Services Committee on June 15, 2026 to execute the funding agreement and commence work on the climate adaptation strategy. Public consultation is scheduled to begin in fall 2026 with a draft strategy anticipated for completion in summer 2027 and finalized by September 2027.<br>The scope of work detailed in the GMF application process addresses the recommendations proposed to address this audit's Observation 9.<br>Public consultation starting fall 2026 with draft to Council is summer 2027 and finalization by September 2027.<br>**Target:** Q3 2027 |
| 10 | **Dashboard Effectiveness is Limited by the Breadth of CEAP Actions and Reporting Design, not by the Tool Itself**<br>The public CEAP dashboard is a transparent, well-structured, and accessible reporting tool that provides Council and the public with clear visibility into the status of CEAP actions. As noted in Observation 3, the underlying dashboard model is strong and should be retained as a central reporting mechanism.<br>However, the dashboard's effectiveness as a performance accountability tool is limited by the | Low | 1. Redesign the CEAP dashboard to clearly distinguish between: (a) actions the City directly delivers, displayed with quantitative progress against defined targets; (b) actions blocked or constrained by external factors, with an explicit explanation of the constraint and any alternative pathway; and (c) actions that are behaviour- or third-party-dependent, with proportionate | 1. Redesign of the CEAP dashboard will be pursued to match the updated climate plan resulting from the rationalization review of CEAP suggested in Recommendation 5.1.<br>2. Determination of defined baselines and potential targets for meaningful indicators will be prioritized. A review of CEAP indicators for materiality will be conducted alongside the |

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| | breadth and design of the actions and indicators it reports on, rather than by the tool itself. If the CEAP were rationalized to a more concise set of high-impact actions with defined baselines and measurable targets, the dashboard would function as an effective accountability mechanism.<br><br>Specific limitations stem from: status designations that reflect process activity rather than outcomes (addressed separately in Observation 3); the absence of 2030 baselines and quantitative targets for most Expected Results, which makes it difficult to contextualize reported progress; no disclosure of which actions are blocked or constrained by external factors such as legislative changes or framework dependencies; and no indication of whether indicator data has been independently validated or reviewed.<br><br>The practical consequence is that Council and the public cannot currently use the dashboard to make a fully informed assessment of whether the City is on course to meet its climate commitments. Addressing the underlying action design and indicator framework through the recommended CEAP rationalization would substantially improve the dashboard's utility. | | and disclosed performance expectations.<br><br>2. As baselines and targets are established through the recommended indicator review (Recommendation 3.2), progressively incorporate these into published dashboard status updates. Status information presented without a defined reference point should include a disclosure noting that baseline determination is in progress, so that Council and the public can assess the confidence level of reported progress.<br><br>3. Disclose on the dashboard the evidence standard applied to each status designation, so users can assess the confidence level attached to reported progress.<br><br>4. Produce an annual Council-facing report that interprets dashboard data, flags material variances from expected progress trajectories, identifies emerging risks, and recommends governance responses, rather than | Expected Results baseline determination as per Recommendation 3.2, as well as the identification of a refined list of impactful actions to pursue.<br><br>3. It is anticipated that the determination of a short-list of implementable and impactful climate actions will require the identification of measurable success indicators which will form the basis of future status updates.<br><br>4. Council reporting to date has reflected the broad and descriptive nature of the CEAP as identified in Observation 1. It is anticipated that a more implementation-focused, data-driven revised climate plan will facilitate reporting much like what is recommended in this Observation.<br><br>The last CEAP update report to this term of Council will be in November 2026 and will follow previous format; CEAP Dashboard modifications to occur with climate plan revisions in 2-3 years. |

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| | | | requiring Council to interpret raw dashboard outputs directly. | **Target:** Q4 2028 (2-3 years) |
| 11 | **Limited Integration of Climate Objectives into Growth Related Planning Decisions**<br>The City's review of growth-related planning decisions is governed by the Provincial Planning Statement, which requires that lands be made available for housing and employment. Within this framework, The London Plan includes policies that support compact growth, intensification, transit-supportive development, infrastructure efficiency, protection of agricultural lands, and climate change mitigation and adaptation as interconnected city-building objectives.<br>However, the integration of climate considerations into growth-related planning decisions faces increasing structural constraints driven by provincial legislative changes. Bill 17 (2025) prohibits municipalities from imposing local green building standards, and Bill 98 (2026) further limits the municipal role in this area. These legislative changes have significantly reduced the scope for municipalities to mandate climate-related requirements within development approval processes.<br>Within this constrained environment, CEAP-informed processes, including the urban growth boundary review, faced challenges in meaningfully elevating climate considerations alongside competing provincial priorities such as housing supply. Experience to date | Low | 1. Develop a narrative and evidence base that positions climate-aligned planning as a housing enabler (compact, transit-accessible development reduces infrastructure costs and servicing requirements) rather than a constraint, to reframe Council and developer perceptions.<br>2. Engage Long Range and Community Planning staff in the CEAP rationalization exercise to identify which planning-related actions remain viable under current provincial legislation, including Bill 17 (2025) and Bill 98 (2026), and refocus effort on those actions that can be advanced within the City's current authority.<br>3. Pilot the embedded climate staff model for at least one (1) major neighbourhood planning exercise, with documented outcomes, as proof of concept for scaling. | Management agrees that climate objectives should continue to be integrated into growth-related planning work, while recognizing the current legislative and housing supply context in which planning decisions are being made.<br>Management also notes that The London Plan already provides strong policy support related to Climate Change objectives. The Official Plan frames compact growth, intensification, transit-supportive development, infrastructure efficiency, protection of agricultural lands, and climate change mitigation and adaptation as interconnected city-building objectives.<br>1. Management supports developing a clearer narrative and evidence base that frames climate-aligned planning as a housing enabler rather than a constraint. This work can build from existing Official Plan policy direction in The London Plan, which already links compact growth with reduced |

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| | indicates that embedding climate expertise directly within project teams is more effective than relying on standardized CEAP checklist requirements. Staff are currently advancing a voluntary green development guidelines program for Council consideration in June 2026, reflecting an adaptive approach within the limits of current provincial direction. | | 4. Monitor the outcomes of recent Official Plan amendments related to heights, Transit Villages, Major Shopping Areas, Strategic Growth Areas, and Protected Major Transit Station Areas (provincially approved July 17, 2025) through existing growth monitoring processes, including the Annual Development Report. Based on observed outcomes, assess whether additional indicators or reporting tools are needed to link housing supply targets with transit-supportive density thresholds and climate objectives. | infrastructure costs, more efficient use of existing services, reduced energy consumption, lower air emissions, protection of agricultural land, and improved mobility choices. The London Plan also directs higher-intensity, mixed-use development to strategic locations, including rapid transit corridors and the Primary Transit Area, and supports infill and intensification to reduce the need for outward growth.<br><br>To address this audit recommendation, a new section will be added to the Annual Development Report to more clearly describe the relationship between housing growth, intensification, compact development, transit-supportive planning, infrastructure efficiency, and climate-related objectives. This will provide a recurring reporting mechanism to communicate how existing Official Plan policy direction and recent planning actions are supporting housing supply and |

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| | | | | climate-aligned growth outcomes.<br><br>**Target:** Q1-2027<br><br>2. A CEAP rationalization exercise shall be conducted as part of developing the new climate plan. This will include invitations to Long Range and Community Planning along with several other key Service Area Divisions to participate.<br><br>This work should also consider the extent to which existing Official Plan policies in The London Plan already support climate-aligned growth planning objectives, including compact growth, intensification, transit-supportive development, infrastructure efficiency, and climate change adaptation. This would help ensure that future CEAP actions are aligned with the City's existing land-use planning framework and are focused on implementation.<br><br>**Target:** Q4 2028 (2-3 years)<br><br>3. Similar to comments provided in response to recommendations to observation 6, climate change |

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| | | | | staff have been embedded in several areas of the organization and in others, there has been a remote internal consulting approach used to embed climate considerations into work. This recommendation to use a major neighbourhood planning exercise to pilot an approach to achieve improved climate issue consideration will be considered as part of a renewed strategy to further advance climate action priorities in growth planning. The success of this proposal will require the City to confirm a willing developer partner.<br><br>**Target:** Q4-2027<br><br>4. Management notes that several significant planning actions have recently been advanced to support transit-oriented growth and intensification. These include the Community Improvement Plan work to encourage residential development near transit, as well as recent Official Plan amendments related to heights, Transit Villages, Major Shopping |

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| | | | | Areas, Strategic Growth Areas, and Protected Major Transit Station Areas. These amendments were provincially approved on July 17, 2025, and are intended to increase housing opportunities in strategic, transit-supportive locations.<br><br>Given the scale and recent timing of these changes, management does not recommend initiating a new action in response to this audit recommendation at this time. The current policy and incentive framework should be allowed to take effect, with outcomes monitored through the City's existing growth monitoring processes, including the Annual Development Report. This will allow staff to assess whether the recent changes are supporting housing supply, intensification, transit-supportive development, and compact growth before determining whether additional indicators, reporting tools, or policy actions are required. |

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| 12 | **External Legislative Changes Have Eliminated Key Regulatory Delivery Pathways.**<br><br>Bill 17 (2025) and Bill 98 (2026) prohibit municipalities from imposing local green building standards, rendering several Tab 3 actions infeasible as designed and referring the Green Development Guidelines Framework back for reconsideration. The federal carbon price removal (April 2025) eliminates a key financial incentive underpinning building retrofit and EV adoption actions. Planning interviews confirm these constraints are material and are reshaping what can realistically be required of development.<br><br>While these changes are outside the City's control, they necessitate a reassessment of how the City can remain influential, including a shift toward alternative policy, partnership, and incentive-based approaches rather than prescriptive regulatory requirements. | Low | 1. Develop a legislative risk register for CEAP, tracking each external policy change and its impact on individual actions. Update it annually.<br><br>2. For actions rendered infeasible by Bill 17, formally document the constraint, propose available alternatives within City authority (incentives, voluntary frameworks, development agreement conditions), and bring options to Council.<br><br>3. Pivot the Green Development Guidelines Framework toward a monitoring, scoring, and transparency model ('name and recognize') rather than regulatory requirements, consistent with what remains permissible.<br><br>4. Engage Planning's Long Range and Community Planning teams to identify which CEAP planning actions can still advance under current provincial direction and reframe the CEAP action register accordingly. | 1. Climate Change staff engage with Planning staff on the implications of proposed regulatory changes on climate action and CEAP commitments as part of formal governmental comment formulation and submission. A legislative risk register will be developed for CEAP to communicate the impacts of major planning regulatory shifts.<br><br>**Target**: Q2-2027<br><br>2. Civic Administration have already provided Council with an information report assessing the impacts of Bill 17. Related discussions occurred related to a proposed green development guidelines report, which Council sent back to staff with direction to confirm with the Province that a voluntary approach would not contravene Provincial policy directives.<br><br>3. Planning staff are in the process of advancing the green design guidelines work in response to Council direction to confirm with the Province that voluntary measures are still supported. |

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| | | | | The Province has indicated that voluntary approaches do not contravene recent policy directives. A report for Council consideration will be submitted in June 2026.<br>**Target:** Q2 2026<br>4. The CEAP rationalization exercise will include invitations to Long Range and Community Planning along with several other key Service Area Divisions to participate.<br>**Target:** Q4 2028 (2-3 years) |

# Appendix A – Rating Scale

The findings outlined in this report have been assessed based on a rating scale defined in the table below:

| Rating | Description |
|---|---|
| High | The finding represents a significant control weakness or risk that could have or is having a major adverse effect on the ability to achieve process objectives and/or a material impact to the City's residents. The finding requires immediate Management action. |
| Medium | The finding represents a control weakness or risk that could have or is having an adverse effect on the ability to achieve process objectives and/or a significant impact to the City's residents. The finding requires Management action within the short-to-intermediate term. |
| Low | The finding is not critical but should be addressed in the longer term to improve either internal controls, efficiency of the process, or mitigate a minor risk. |

# Appendix B – Report Distribution List

This report was distributed to the following parties:

City of London

- Audit Committee
- Anna Lisa Barbon – Deputy City Manager, Finance Supports
- Kelly Scherr - Deputy City Manager, Environment and Infrastructure
- Shawna Chambers – Director of Climate Change, Environment & Waste Management
- Mike Fabro – Manager, Climate Change Planning
- Jamie Skimming – Manager, Energy and Climate Change

MNP

- Philip Racco – Engagement Partner
- Edward Olson – Quality Assurance Partner
- Mary-Kate Pizzuti – Sustainability & Climate Change Manager
- Reena Patel – Audit Manager