

Levelling Up

Enhancing public sector organizations' ability to deliver climate, affordability, and economic development outcomes



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July 2025

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The report and recommendations that follow were authored by **George Patrick Richard Benson**, a former member of the British Columbia Climate Solutions Council (2022-2024).

Research and data analysis support for the project were provided **Tessa Angelis** and **Ashley Kelsey**, volunteers with the BC Council for International Cooperation (BCCIC). These two did not contribute to the writing of the report and are not responsible for any recommendations herein.

This project was conducted as an act of public service, and no participant was paid for their time or effort in the making of this report.

The author acknowledge with gratitude that this report was written on the shared, unceded, ancestral territories of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh (Squamish), and səliłwətał (Tsleil-Waututh) Nations.

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Executive Summary

Climate action needs an “all of government” approach. Yet despite many mentions of climate change in high-level documents, BC’s over 200 public sector organizations (PSOs) are missing many social and economic benefits that come from coordinated, strategic climate action across government. The risks associated with these gaps are only growing each year.

This analysis reviewed the mandate letters, service plans, and Climate Change Accountability Reports (CCARs) of BC’s largest PSOs, crown corporations. Three broad insights emerged on the state of action within these institutions:

- **A lack of prioritization, clear responsibilities, and coordination is holding BC Crown corporations back** from delivering the full range of climate, economic, and social benefits that are possible.
- BC Crown corporations **do not** employ a common set of assumptions, data, or scenarios to inform their understanding of their “operating environment” about climate change and its impacts.
- In both the service plans and CCARs, **no crown corporation has achieved a systematic integration of climate-related goals, targets, and performance measures**. This is particularly worrying when it comes to adaptation and resilience, where there are significant gaps and greatly uneven awareness of risks.

Overarching, the systems that govern climate action in BC, and especially for these large PSOs, have changed dramatically since they were initiated in the late 2000s. **The *CleanBC* review provides an opportunity not only to enhance PSO's effectiveness in acting on climate change, but to ensure that British Columbians receive the full range of affordability, safety, and economic development benefits from these entities as they do so.**

This report recommends three areas of work to enhance the delivery capacity of crown corporations and other PSOs on climate action:

- **Governance** - Prioritize, differentiate, and precisely identify the climate action roles and responsibilities of public sector entities (and their appointed boards); and create new, publicly accessible coordination fora (e.g., a BC “Conference of Parties”).
- **Planning** - Co-develop and mandate the use of common assumptions and scenarios from which coordinated responses across PSOs can be developed, and reapportion existing resources and tools (e.g., offsets) to maximize efficiency.
- **Data and Measurement** - Reimagine the CCARs and combine disparate public datasets into coherent, scalable informational tools (e.g., digital twins) to enhance coordinated action across government.

The global energy transition is only increasing in its velocity and intensity, and by maintaining the current climate governance regime, both the delivery of basic services and the longer-term economic and social resilience of BC are in jeopardy. A reimaged and streamlined series of accountabilities and coordination structures for PSOs can not only help deliver on BC’s longstanding climate ambitions but also help British Columbia protect and enhance our prosperity in the rapidly changing landscape of the twenty-first century.

Introduction

Study Purpose

This project undertook a review of how some of British Columbia’s largest public bodies, crown corporations, receive instructions from the centre of government on climate action, and how these translate into plans, actions, and reporting from these entities.

The review pursued two major questions:

1. What is the frequency and the specificity of mentions of climate change and climate action in the mandate letters, service plans, and climate change accountability reports (CCAR) of crown corporations?
2. What are opportunities to strengthen the strategic integration - and accompanying positive outcomes - of climate action within crown corporations, and other public bodies’ mandates and plans?

As the government prepares to shift and refresh BC’s climate change policy structures — and the impacts and risks of climate change grow ever more dire — the answers to these questions can be of critical importance to the success of this government and the public it serves.

Rationale for Project

Beyond the global systemic implications of our highly interconnected world being destabilized by climate change, there are substantive, material, and often insidious local implications for to Government and people of British Columbia.

This analysis is premised on the material threat posed by climate change and the innumerable benefits to British Columbians that would come from a robust response to it.

Table 1 – BC-specific Climate Change and Energy Transition Impacts

Type of Impact	Examples of Past Impacts	Examples of Future Impacts
<i>Health and Social</i>	The 2021 climate change-exacerbated “heat dome” caused 619 deaths. (1)	Even in a low-emissions scenario, heat-related hospitalizations will increase by 21% by 2050 and Canada-wide costs could be \$3-3.9 billion per year. (2)
<i>Macro-Economic</i>	The 2021 flood’s logistics interruptions cut BC’s GDP growth from 5.3% to 3.8%, and total extreme weather impacts in 2021 were between \$10-17 billion. (3)	BC’s metallurgical and thermal coal industries (worth \$3.7 billion in 2022) are expected to face 100% contraction by 2050. (4)

<i>Fiscal</i>	The 2021 public sector cost for wildfire fighting was between \$1-1.2 billion. (5)	National fire-suppression costs could increase >100% after mid-century in a high-emissions scenario.(6)
<i>Consumer</i>	Electric vehicles (EVs) in BC pay the equivalent of \$0.40 per litre for charging. (7)	On average, the lifetime cost of a standard heat pump with electric backup is 13 per cent less than a gas furnace with air conditioning. (8)

Sources:

1. Canada Climate Institute. *The Health Costs of Climate Change*. (2021). Pg. III.
2. BC Ministry of Finance. *“Economic Impacts of Flooding.”* Internal briefing note. (N.d.) [Publicly published December 24, 2021].
3. Lee, Marc, and Ben Parfitt. *A Climate Reckoning: the Economic Costs of BC's Extreme Weather in 2021*. (November 2021) Pg., 4.
4. Canada Climate Institute. *Sink or Swim: Transforming Canada's Economy for a Global Low-Carbon Future*. (October 2021).
5. Lee and Parfitt. 2021. Pg.,8.
6. Hope *et al.* *“Wildfire Suppression Costs for Canada under a Changing Climate,” PLOS One*. 2016.
7. Clean Energy Canada. *The Scenic Route*. (July, 2024) Pg., 7
8. Canada Climate Institute. *Heat Pumps Pay Off: Unlocking Lower Cost Heating and Cooling In Canada*. (2023)

Public Bodies in BC

The government of any province is made up of a number of different types of entities broadly referred to as “public bodies.” As defined under legislation such as the *Freedom of Information and Protection of Privacy Act*, these public sector organizations (PSOs) go beyond the familiar arms of governmental ministries and also include:

- Agencies, boards, commissions, corporations, offices, or other bodies defined or designated by regulations or legislation to perform particular tasks for the government;
- Local public bodies, such as regional governments, their boards and commissions, and unique institutions, such as the South Coast British Columbia Transportation Authority.

All of these entities have interactions with and report to the Crown Agencies and Board Resourcing Office (CABRO) within the Ministry of Finance. There is no definitive typology of these entities, but this report sorts the approximately 229 bodies into the following categories in rough order of prevalence and significance.

- Crown Corporation
- Health Authority
- Administrative Authority
- Postsecondary Education Institution
- Professional and Occupational Regulators
- Supply Management and Sectoral Regulators
- Service and Utility Regulators
- Tribunals
- Advisory Bodies
- Police Boards
- Society Boards
- Citizen Boards of Regulators
- Citizen Boards of Colleges and Universities

- Trade-related oversight bodies
- Subsidiary
- Government Committee
- Sectoral Board
- Other and unspecified

Though this analysis specifically focuses on crown corporations due to their size and influence, **a truly effective “whole of government” approach to climate action would look to leverage the powers, resources, insights, reputation, and networks of every public body.**

Public Sector Climate Governance in BC

Relevance of PSOs to Climate Action in BC

Notwithstanding the desirability of a “whole of government” approach to climate action, different PSOs have varying levels of relevance, as well as familiarity, resources, and connections, to climate action outcomes. Some, such as BC Hydro, are clearly of essential importance to the agenda, while others, such as the BC Council for International Education, are better suited to take on more minimal, supporting roles. **It is therefore critical to differentiate the relevant roles and responsibilities for different public entities within a strategic analysis. Failure to do so creates the risk of needless duplication and “checkbox” attitudes toward climate action within less directly relevant institutions.**

The following table proposes a conceptual way of conceiving of the level of relevance and the types of action that crown corporations specifically have with relation to climate change.

Table 2 – Crown Corporations By Importance to Climate Action Agenda

Crown Corporation	Relevance to Climate Action	Current Climate Action	Example Future Activities
BC Hydro and Power Authority	Essential	Expanding and enhancing the clean energy supply and distribution	Supporting local supply chains in the clean economy
BC Energy Regulator	Essential	Regulating oil and gas exploration and extraction	Cross-sector and industry transition planning
BC Transit	Essential	Expanding and enhancing transit service	Supporting EV and active transportation rollout in coordination with other PSOs
BC Financial Services Authority	Essential	Studying impacts of climate change on BC financial system	Capacity building with BC financial institutions on climate risks
BC Assessment	Essential	N/A	Combining real estate valuation with data on physical risks of climate change
Infrastructure BC	Essential	Delivering resilient, low-carbon infrastructure	Supporting local supply

BC Transportation Investment Corporation	Essential	Delivering resilient, low-carbon infrastructure	Supporting local supply chains in the clean economy
SkilledTradesBC	Essential	Regulating trades with climate goals in mind	Creating transition pathways for trades with transitioning workflows (e.g., gasfitters)
Columbia Power Corporation	Essential	Expanding and enhancing clean energy supply and distribution	Supporting local supply chains in the clean economy
BC Securities Commission	Essential	N/A (currently paused climate activities)	Creating transition planning guidance for publicly traded companies
BC Housing	Important	Developing research and communities of practice on low-carbon construction; procuring high-performance buildings	Supporting local supply chains in the clean economy
Innovate BC	Important	Leading the “Integrated Marketplace” to support deployment of BC cleantech	Clarifying and communicating high- and low-potential climate innovations to entrepreneurs
BC Infrastructure Benefits	Supportive	N/A	Bringing a “climate lens” to workforce training requirements within Benefit Agreements
Forest Enhancement Society of BC	Supportive	Creating wildfire prevention policies	
Forestry Innovation Investment	Supportive	Promoting sustainable forestry products	Supporting circular economy industrial policy
BC Pavilion Corporation	Supportive	Purchasing low-carbon building systems	Supporting local supply chains in the clean economy
InBC Investment Corporation	Supportive	Investing in BC climate tech entrepreneurs	Coordinating with the BC sustainable finance ecosystem
Destination BC	Supportive	Promoting sustainability in destination development	Supporting local supply chains in the clean economy
Columbia Basin Trust	Supportive	Investing in local climate action projects	
Insurance Corporation of British Columbia	Supportive	Funding safe active transportation infrastructure	Integrating vehicle use data with land-use and transit data for effective decision-making
British Columbia Lottery Corporation	Opportunistic	Funding climate-related community causes	Leveraging investments for local climate benefit

Knowledge Network	Opportunistic	Creating and promoting sustainability-related content	
Royal BC Museum	Opportunistic		
First Peoples' Cultural Council	Opportunistic		
Legal Aid BC	Opportunistic	Baselining internal greenhouse gas (GHG) emissions	Providing advice and information related to rights (e.g., right to cool) connected to climate action
BC Games Society	Opportunistic	Baselining GHGs	Raising awareness about the loss of winter sports and climate action
Community Living BC	Opportunistic	Baselining GHGs	Addressing climate risks to the developmentally disabled in care and other facilities
BC Family Maintenance Agency	Opportunistic	Baselining GHGs	Creating resources for families for limiting climate risk exposure
BC Council for International Education	Opportunistic	Baselining GHGs	Aligning with SkilledTradesBC around workforce opportunities in the clean economy

Governing Legislation and Reporting Requirements for PSOs

All PSOs in BC, including crown corporations, are guided by a series of key acts and regulations, largely developed since 2007. Of key importance are:

- *Climate Change Accountability (CCA) Act*, which legislates targets for greenhouse gas emissions 40% below 2007 levels by 2030, 60% by 2040, and 80% by 2050
- As part of the CCA, all PSOs are required to participate in the Carbon Neutral Government Program, which requires them to measure, reduce, offset remaining emissions, annually report emissions, and verify their data and emissions.
- BC Sectoral emissions targets, which are not “hard” legislation, but which set aspirational breakdowns for how the legislated targets work at a sectoral level, including reductions for 2030 (from a 2007 baseline) of:
 - Transportation, 27-32%
 - Industry, 38-43%
 - Oil and gas, 33-38%
 - Buildings and communities, 59-64%

In addition to these climate-specific pieces of legislation, PSOs are subject to broader economy-wide policies that impact their operations, in particular the *Energy Efficiency Act*, the

Zero Emissions Vehicles Act, and the *Low Carbon Fuels Act*, all of which constrain and shape purchasing decisions the PSOs can make, regardless of their operational objectives.

Lastly, a select few crown corporations, such as BC Hydro and the BC Energy Regulator, also have specific legislation that applies to them, or their direct regulatory or operational environment, such as the *Clean Energy Act*, the *Greenhouse Gas Industrial Reporting and Control Act*, or the *Environmental Management Act*.

Collectively, these legislative and administrative structures define the environment under which BC's crown corporations receive, interpret, and execute on any climate-related instructions from the centre of government and their wider portfolios of work.

Evaluating Climate Alignment in Crown Corporations' Governance and Operational Documents

Mandate Letters Analysis

The 2025 mandate letters for BC crown corporations each contain the following paragraph on climate change:

“As required by the Climate Change Accountability Act, please ensure your organization implements targets and strategies for minimizing greenhouse gas emissions and managing climate risk. Your organization is expected to work with [the minister responsible] to report out on these plans and activities as required by legislation. Public sector organizations will continue to take action on climate change, a commitment that remains foundational and key to a healthy and prosperous BC for future generations.

While the front-end of this text mirrors prior years, it notably abandons more specific language from the 2023-2024 letters, including:

[...] achieving carbon neutrality each year and aligning with the CleanBC target of a 50% reduction in public sector building emissions and a 40% reduction in public sector fleet emissions by 2030.”

Beyond this boilerplate text, there is a wider variety of instructions provided in subsequent lists of key activities for the crown corporation. This analysis found:

- In the 2025 mandate letters, three crown corporations — BC Hydro, the BC Energy Regulator, and the Forestry Enhancement Society of BC — received specific instructions related to climate change. BC Hydro is instructed to develop more renewable energy generation; the Energy Regulator is to maintain regulatory frameworks that “enable British Columbians to transition into lower-carbon emission sources of energy; and the Forestry Enhancement Society of BC is to manage climate change-enhanced wildfire risks.

- In the 2023 mandate letters, only one crown corporation, BC Hydro, received a specific, pointed direction beyond the boilerplate to work on the “climate-aligned energy framework” with the Ministry of Energy and Climate Strategy (then Energy, Mines, and Low Carbon Innovation).
- In the 2021-2022 mandate letters, seven crown corporations received specific instructions that included mention of either climate action or an action (e.g., purchasing low-carbon vehicles) that was obviously climate-related. These included BC Transit, BC Housing, the Columbia Basin Trust, the Columbia Power Corporation, Infrastructure BC, Innovate BC, and the Forest Enhancement Society of BC.

Service Plans Analysis

The Service Plans are one of the single most important areas where crown corporations make real the instructions they’ve been provided by their Ministers and the government more generally.

In the 2023/2024 Service Plans, three areas were specifically analyzed for their coverage of climate action:

1. The “Operating Environment” section, which lays out the context, including external pressures and internal government priorities, that crown corporations are responding to in delivering their work.
2. The objectives that crown corporations set in response to both their mandate and their legislative or other responsibilities.
3. The targets (and any measurements) that were set with regard to climate action.

From this analysis, a few broad trends and insights emerge:

- The 15 crown corporations with climate content in their operating environment sections represent most of the most important PSOs with a stake in climate action; notable exceptions, however, include the BC Financial Services Authority, BC Assessment, Infrastructure BC, and Transportation Investment Corporation (the last of which does include mention of the government’s ESG strategy).
- 11 of the 15 crown corporations with climate mentions list external factors, beyond this specific government’s agenda, as a driver for focusing on climate change.
- Most of the 15 crown corporations with climate-related content refer to the extreme weather impacts of climate change as a key area of concern, but usually concerning acute, and not long-term, threats, such as the global energy transition.
- Only 4 consider risks related to the energy transition. For crown corporations such as SkilledTradesBC, the BC Energy Regulator, and the BC Securities Commission, these

risks are of a material interest to their regulatory responsibilities and served constituencies.

- Even with a generous reading of performance plan objectives, only 4 moved to set a clear *CleanBC* related objective, and these were only the most obvious players: BC Hydro, BC Housing, the BC Energy Regulator, and BC Transit.
- In contrast, 7 crown corporations set something that could be called an adaptation or resilience objective, but *none of them* set a measurable target that could be tracked in relation to the objective.¹

Table 3. Summary of 23/24 Service Plan Content

Section	Climate Change included	Example Content
Operating Environment	15	BC Hydro: “We know we can make a significant positive impact on climate change and the environment by supporting the reduction of greenhouse gas (GHG) emissions. BC Hydro will support the Province’s <i>CleanBC</i> Roadmap to 2030, which commits to reduce climate pollution and build a cleaner, stronger economy for people throughout BC The <i>CleanBC</i> Roadmap to 2030 focuses on energy efficiency and draws on BC’s abundant supply of clean and affordable hydroelectric power as an alternative to fossil fuels to reduce GHG emissions.”
Objectives (Mitigation)	4	BC Housing: “Objective 6.1: Advance the development of healthy, sustainable, low- carbon, resilient and innovative buildings”
Objectives (Adaptation)	7	BC Financial Services Authority: “Objective 1.1: managing risk - “BCFSA will focus on the key risks including credit, market, and operational risk such as interest rates and climate change”
Targets (Mitigation)	4	BC Housing: measured in GHG’s percent reduction from 2010 levels: 20-25% in 2023/24, 25-30% in 2024/25, 30-35% in 2025/26
Targets (Adaptation)	0	N/A

On a more general level, it appears that many crown corporations understand that there is not only a government priority to respond to on climate action, but factors beyond government that are impacting their mandates. However, it does not appear that – at least not without voluntary

¹ Note that BC Housing’s *Sustainability and Resilience Strategy* (not the service plan) does present the *notion* of a resilience target, focused on the number of buildings undergoing a risk assessment, but as of the 2024 annual sustainability and resilience report, the measure is still “under review” and no centralized reporting is available.

internal executive buy-in – most have been able to translate this recognition into an integrated framework that melds strategic and tactical considerations.

Climate Change Accountability Reports Analysis

This analysis lastly reviewed the CCAR reports that every crown corporation (and many other PSOs) are required to deliver to the government as part of the Carbon Neutral Government Program under the *Accountability Act*. These reports have changed over the years, but still broadly reflect three mandates for every crown corporation to fulfill: measuring GHGs, reporting on specific actions taken, and accounting for offsets purchased under the act.

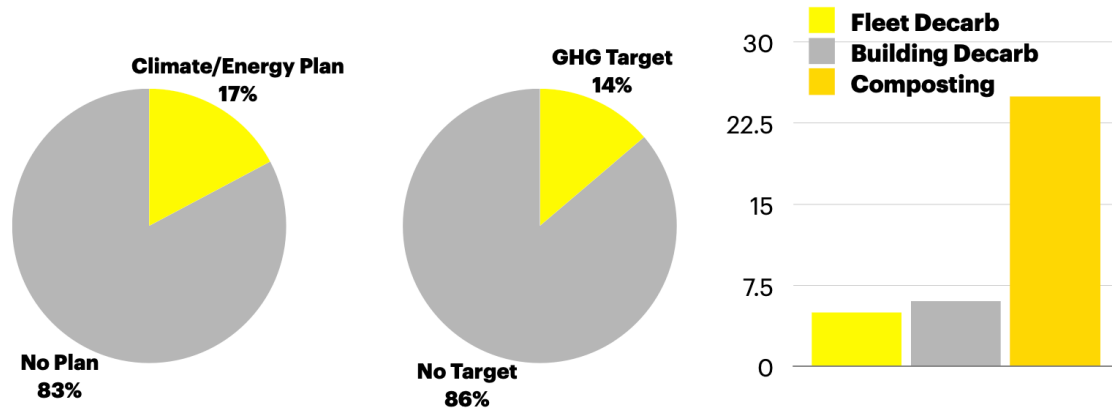
The analysis of the 2022² CCARs found that:

- All 29 crown corporations faithfully delivered their CCAR (and continue to do so year over year).
- Of the 29 reporting entities, half (15) reported mention of having some owned or leased buildings, and many (12) had some sort of interaction with a fleet of vehicles (which could be 1-2 or run into the hundreds).
- Of the 26 crown corporations who mentioned activities to reduce emissions, only 5 mentioned some sort of organizational emissions or energy plan (which could usually not be verified or accessed) that they were following, and almost none, with the notable exception of BC Housing, recognized how corporate leadership could translate into amplified benefits in the marketplace.
- Of all crown corporations, only 4 mentioned a specific organizational GHG reduction goal, and none appeared to be linked to a specific or scientific timeline.
- In terms of mitigation actions taken by the crown corporations, most were low-hanging fruit and did not meaningfully reduce emissions. Specifically:
 - 25 mentioned (and often emphasized) recycling and composting;
 - 21 mentioned energy efficiency (though this was often specific to low-impact actions like changing lighting or internal behaviour change);
 - 17 mentioned remote or flexible work standards;
 - 7 mentioned some form of building decarbonization;

² Project used 2022 reports as that was what was available at the time of publishing. cursory review of 2023 reports released in 2024 and 2025 do not present any meaningful changes in trends.

- 6 mentioned some sort of zero-emission vehicles activity, but most did not have an EV-only mandate.
- In terms of adaptation, only 7 included some mention of climate adaptation or resilience in their CCAR report, with examples such as ICBC integrating climate risk into their “Investment Beliefs” document in 2022.

Figure 1 – Summary of 2022 CCAR Content on Plans, Targets, and Identified Measures



Insights

In reviewing these three layers of instructions, strategy, and reporting from BC’s crown corporations, several major insights emerge:

- **There is a strong bedrock of awareness and work on climate action** – mostly mitigation, though some adaptation, too – across a leading segment of BC’s crown corporations, and most of those with the clearest stake in this thematic area.
- There is also, however, **significant unevenness** in the emphasis, specificity, resourcing, and cross-organizational alignment in **how these climate action activities are being pursued and implemented**.
- While mitigation priorities are common, **most crown corporations appear to be struggling with how and where to implement specific climate adaptation activities**. And, at least publicly, there appears to be no commonality to how climate risk scenarios are being selected, evaluated, and utilized in decision-making. This creates an extremely high risk of organizations working at cross purposes and with significantly divergent assumptions.
- Further to the above, there appears to be **very little strategic-level collaboration on climate action** between crown corporations, with considerable opportunities to enhance

outcomes and economize the use of resources. **This is particularly true in jointly selecting, evaluating, and using climate scenarios to shape programmatic planning for the medium-to-long term.**

- **Service Plans**, if they consider climate action, generally **take a BC-centric view of climate risks and priorities** and rarely **consider global factors and risks** (e.g., the energy transition towards electrification). This is particularly dangerous if staff or boards perceive climate action as something *imposed* on them by the centre of government, and not a strategic consideration relevant to their basic operations.
- The **Carbon Neutral Government reporting creates a one-size-fits-all approach** to monitoring and evaluating climate action within PSOs, regardless of their size and scale, and **does not include any climate resilience considerations.**
- Furthermore, **CCAR reporting only captures direct corporate considerations** — a regulator, for example, may talk about emissions from the paper its staff consumes, but not the emissions or the climate risks of the entities it is responsible for. This may represent a meaningful misapplication of effort when a regulator is operating in a sector with significant climate risks.

Recommendations

BC is in a heightened era of economic and political risks, in part driven by global climate change impacts and instabilities. This will require a new era of strategically focused climate action across government that is synergistic with other government priorities, especially economic sovereignty and affordability. The most recent election shows that, on the one hand, both the impacts and imperatives of climate action remain of urgent interest to many in the province, even if they do not use a specifically climate-inflected language. On the other hand, *seemingly* disconnected issues related to economic productivity and affordability are creating tensions on the ability to continue to pursue climate action as both a rhetorical and practical priority of government.

The review of *CleanBC* provides an opportunity to refocus and refresh the climate governance regime across the BC Government to ensure that positive impacts are maximized, resources are used efficiently, and coordination results in clearer communications with the public and key interest holders.

To achieve this, this report breaks recommendations into three broad themes:

1. Governance, Representation, and Coordination

The current structures which govern climate policy in BC are showing their age. Public institutions with broad service mandates have to juggle day-to-day work with longer-term strategic questions, such as those related to technological change and physical impacts, without clear common reference points across their peer entities. Sometimes energy is devoted to tasks, such as measuring paper consumption, that reflect much older environmental priorities. At the human level, the executive staff and board members across BC's major public institutions could likely use direction and clarification of where their historic mandate intersects with new, major threats or opportunities brought on by climate change and the actions to mitigate it.

Greater clarity and strategic coordination can help not only to realize the intentions of BC's decades-long climate action agenda, but to do so in ways that effectively generate the range of socio-economic and service-level benefits, as well.

To address these challenges, as well as these opportunities, BC should:

1.1 Identify, prioritize, and coordinate the roles of crown corporations and other PSOs (e.g., agencies such as WorkSafeBC and BCUC) in delivering the next phase of BC's climate action agenda, including looking for synergistic benefits with other government priorities, such as affordability and economic development.

1.2 Translate these priorities into organizationally-specific priorities in future mandate letters.

1.3 Build or leverage coordination forums between public sector organizations, at the board, executive, and operational staff levels, **to coordinate efforts and share progress and learnings across the public sector.** Additionally, explore interactions of PSOs with the other governance structures, such as the Climate Solutions Council.

1.2 Work with the Ministry of Finance staff in the Crown Agencies and Boards Resourcing Office (CABRO) to develop climate-specific recruitment considerations and relevant training for upcoming provincial appointments — this could be piloted in crown corporations, but should ideally apply across all 220+ public bodies.

1.3 Host a BC “conference of parties” (COP) to report out and coordinate major climate work across government, Indigenous, business, labour, and community groups, to raise the profile of good work, seek synergies, and build consensus on future direction and strategy.

2. Planning and Resources

The technical work of realizing climate action, particularly across so many diversified entities in the public sector, is not easy. The fact that the BC Government has been able to maintain the Carbon Neutral Government reporting and offsetting work over almost two decades is impressive, to say the least. But these systems for planning must evolve and grow in line with both the ambitions of BC on climate and the range of benefits intended. Furthermore, the technical environment of climate work has changed greatly and particularly in an era of climate change risks, as well as mitigation opportunities, standardization and coordination are crucial.

To address these challenges, as well as these opportunities, BC should:

2.1. Select and mandate a common set of climate scenarios and assumptions

(both for techno-economic conditions as well as physical impacts), leveraging existing practice and work from the Pacific Climate Impacts Consortium (PCIC), the Pacific Institute for Climate Solutions (PICS), as well as lessons from cybersecurity.

2.2 Create specific climate-related guidance and informational resources for the creation of service plans, including and especially support for target-setting and measurement. (e.g., “BC considerations from the global energy transition”)

2.3. Explore ways to reimagine the current carbon offsetting approach for BC PSOs and take more of an “insetting” approach, where revenues are used internally for decarbonization and climate action in mechanisms like revolving funds.

2.4 Advance implementation of relevant guidance from the International Public Sector Accounting Standards Board (IPSASB) and Canadian equivalents into debt issuance and other financial dealings, by the province and across PSOs.

3. Data and Measurement

The data that underlies much of BC’s climate action work is highly complex and often requires familiarity and specialized knowledge to be interpreted correctly. PSOs have limited time and resources to do this work on their own, particularly if they are newly stepping into climate work.

To address these challenges, as well as these opportunities, BC should:

3.1 Strike an expert task force, including representatives from outside of government, to reimagine the Climate Change Accountability reports to make them more targeted based on the climate-relevance of PSOs, and to include the materiality of climate change impacts to their sectors and opportunities to act beyond their immediate corporate operations.

3.2 Synthesize reporting from PSOs on their climate-related activities **into an eventual BC Public Sector Climate Risk Report**, in alignment with emerging International Public Sector Accounting Standards Board (IPSASB) standards. Per the reform of CCAR, this should include sector-wide and not just corporate activities (e.g., supplying power, regulating energy, etc.).

3.3 Create a public sector reporting guidance and materials for climate adaptation and resilience-related scenarios, measurements, metrics and otherwise, in the spirit of the *Best Practices Methodology for Quantifying Greenhouse Gas Emissions* that are updated semi-annually and based on the leading science.

3.4 Create a climate transparency directive across government to allow for the release and effective use of relevant datasets, to build cross-government tools like digital twins, *especially including customer-level utility data*.

3.5 Leverage the buying power of the public sector to increase market familiarity and penetration of relevant data and monitoring tools, such as Life Cycle Assessments (LCAs), material passports and use this as part of market transformation efforts to build a more effective and literate marketplace for climate data.

Conclusion

While the geopolitical tensions of the day, and the personalities that surround them, will always steal the headlines, climate change's pernicious impacts, from the looming uninsurability of some regions, to disruptions of global food systems, are being felt everywhere. Indeed, these impacts will drive knock-on effects — as was seen with the drought that was catalytic to the Syrian Civil War and accompanying migration crisis — that will destabilize economies and political orders.

To navigate these complex waters, BC needs to continuously evaluate and iterate its institutional approach to not only climate action but governing more generally. With a robust, newly invigorated system of climate action rules and better coordination between institutions, BC can not only survive but thrive in this changing landscape and deliver the benefits that British Columbians need and deserve.

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