

Initiatives regarding climate change

1997 to 1999

CICA acted as observer to Ontario Pilot Emission Reduction Trading project

of representatives from industry, accounting standards bodies and accounting firms to consider accounting for GHG emissions

2003 to 2004

International reports by the Carbon Disclosure Project recognized CICA's leadership work in the

accounting profession regarding financial accounting and disclosure about GHG emissions and climate change issues

2003 to 2004

CICA participated in Joint Task Force with American Institute of Certified Public Accountants that produced

Practice Guide Engagements to Audit Greenhouse Gas Emissions Information

2005

Public Sector Accounting Issues Related to the Kyoto Protocol tabled with the International Public Sector Accounting

Standards Board

2005

MD&A Disclosure about the Financial Impact of Climate Change and Other Environmental Issues published as a discussion paper to help

reporting issuers and build on the CICA MD&A guidance

2006

Carbon Disclosure Project Report Canada 280 (produced by the Conference Board of Canada) recognized CICA pronouncements

2002

CICA and the International Emissions Trading Association sponsored a meeting



and relevant research

2008

Published Executive Briefing: Climate Change and Related Disclosures

2008

CICA a member

of Technical Working Group of World Economic Forum-initiated Climate Disclosure Standards Board

2008 to 2009

CICA participated in

CDP Canada Advisory Group for Carbon Disclosure Project Reports 2008 and 2009: Canada 200 (published by Conference Board of Canada)

2008

Published Building a Better MD&A:

Climate Change Disclosures; Climate Change: A Hot Topic for Chartered Accountants

2009

Climate Disclosure Standards Board published an exposure draft citing CICA's

Building a Better MD&A: Climate Change Disclosures

2009

Published Climate Change Briefing: Questions for Directors to Ask; Climate Change: A Hot Topic One Year Later