



Strengthening Environmental and Human Rights Protection at Export Development Canada (EDC)

A submission to EDC regarding its environmental and social risk management policies
September 7, 2018

We welcome the opportunity to comment on Export Development Canada's environmental and social risk management policies. These policies determine how the agency screens for such risks in relation to companies seeking its support and what preventive measures, if any, it insists on as a condition for support. They are therefore of crucial relevance to EDC's international legal duty, as a state actor, to protect against and avoid contributing to human rights abuse by third parties.

Our primary concerns with EDC's risk management policies and our recommendations for strengthening them are as follows:

- EDC's overarching environmental and social commitments are weak and in many cases ambiguous, particularly in regards to human rights. The agency should commit to protecting the environment and all internationally recognized human rights in all of its business decisions.
- It is unclear how EDC screens the vast majority of its clients for environmental and human rights risks and what preventive measures, if any, it will require as a condition for support. The agency's due diligence processes have repeatedly failed to screen out companies whose operations have caused serious harms. EDC should strengthen its policies and practices to ensure that all prospective clients are rigorously assessed and that those posing significant risks do not receive support.
- The agency discloses very little information about how it monitors its clients' compliance with relevant laws, standards and any conditions included in their contracts with EDC. It should strengthen and clarify this process and commit to retracting support from clients in breach of environmental or human rights obligations.
- To assess whether EDC is exercising its discretion wisely and in a manner that is consistent with Canada's international commitments, its decisions about particular clients must be subject to public scrutiny. EDC should publish more detailed information about its transactions and, upon request, disclose to the fullest extent possible information about how and why it decided to support a given company.

Each of these points is examined in further detail in the sections that follow.

1. Context

In May 2018 EDC announced it was undertaking a review of its environmental and social risk management (ESRM) policies. For this review, the Crown corporation has identified the following core documents for discussion:

- *Environmental and Social Risk Management Policy* (ESRM policy), which includes the agency's climate change policy

- *Environmental and Social Review Directive* (ESR directive)
- *EDC Statement on Human Rights*
- *Disclosure Policy*

Further information about EDC's management of environmental and social risks can be found in supplementary documents and web pages, such as the following:

- FAQs about EDC's environmental review process, on the "Environment" page of its website
- the infographic "From Prospect to Customer – EDC's Due Diligence Path"
- the booklet "Understanding EDC's Project Review Process"

In this submission we examine EDC's broad social and environmental risk management policies. We address its climate change policy in a separate submission, "Bringing Export Development Canada's Climate Change Policy in Line with Canada's Commitments."¹

EDC does not identify its anti-corruption policies as falling within the scope of the ESRM policy review, omitting from discussion a key aspect of the agency's social risk management. As outlined in our recent report *Anti-Corruption and Export Development Canada*,² EDC's assessments have failed to screen out companies disqualified by other financial institutions on the basis of clear corruption risks. The report provides detailed recommendations for policy reforms to address this problem.

EDC's ESRM policy review may be linked to a larger reform of its overall risk management practices, which has reportedly been underway since 2012.³ In April 2018, the Auditor General reported that those practices suffer from "a number of weaknesses" which, combined, amount to "a significant deficiency" in risk management.⁴ His report notes that EDC lacks operational and strategic risk management frameworks, that it has no systemic process to gather risk information from its business units and that its directors are not being given the information they need to fully understand risks. Some of the weaknesses noted in the report were identified nearly a decade ago in a 2009 audit.

The UN working group on business and human rights has also commented recently on weaknesses in EDC's policy framework. In an April 2018 report assessing Canada's efforts to protect against business-related human rights abuse, the group recommends that EDC improve its internal processes, include human rights as a core pillar of its objectives, and clarify how it ensures that the business it supports is aligned with human rights protection.⁵

2. Analysis and recommendations

2.1 Coherence and clarity of the framework

Significant ambiguities and information gaps in EDC's policy documents make it difficult to understand how the agency's environmental and social risk management framework functions, raising fundamental questions about EDC's due diligence.

For instance, it's not clear how human rights fits within the framework. EDC's sole policy document

dealing with human rights is the one-page *EDC Human Rights Statement*. Human rights are not discussed in the ESRM policy,ⁱ which according to EDC “establishes the principles [it] follow[s] when assessing the environmental and social risks of a transaction.”⁶ This creates uncertainty as to whether human rights protection is a core principle of EDC’s framework.

Furthermore, while the statement describes EDC as conducting its business “with a view to the promotion and protection of internationally recognized human rights,” the ESRM policy describes assessment processes that consider only a limited range of risks that are of relevance to human rights.ⁱⁱ It is unclear, therefore, whether EDC considers in its assessments a company or project’s impacts on the full range of internationally recognized human rights, or only those tied to the social risks listed in the ESRM policy.

In some places, EDC seems to conflate environmental *and social* risk reviews with solely environmental reviews. For instance, the agency states that “for non-project related transactions we conduct an environmental risk review,” then describes the review as providing an “assessment of environmental and social risk.”⁷ This raises the question of whether EDC takes into account any social risks that are not directly tied to the environmental risks it identifies.

EDC does not provide a coherent explanation of how its ESRM policy and the ESR directive relate to one another. It states that the policy “establishes the principles” it follows when assessing environmental and social risks, and that the directive establishes the processes used to assess such risks.⁸ However, assessment processes are discussed in both documents. Moreover, the ESR directive only outlines how EDC assesses risks when considering support for a *project*. The agency’s assessment process for other forms of support, which make up the vast majority of its business portfolio, is described only in very limited terms in the ESRM policy and in disparate parts of other documents.

Recommendations

- EDC should correct content inconsistencies, ambiguities and out-of-date references in its policy documents. It is particularly important that the documents be revised to clarify
 - how the human rights statement, ESRM policy and ESR directive relate to one another; and
 - whether EDC’s risk management framework takes into account risks related to all internationally recognized human rights.

ⁱ The ESRM policy only mentions the single-page human rights statement, describing it as one of the “other corporate social responsibility commitments” that “complement” the policy. (EDC, *Environmental and Social Risk Management Policy*, www.edc.ca/EN/About-Us/Corporate-Social-Responsibility/Environment/Documents/enviro-policy.pdf, p. 2.)

ⁱⁱ In EDC’s policy, “social risks” refers “solely to risks defined within the IFC Performance Standards as: labour and working conditions, community health, safety and security, land acquisition and involuntary resettlement, indigenous peoples, and cultural heritage.” (Ibid., p. 1.)

- All of EDC’s ESRM policy documents should be dated and easily accessible on a single page of its website.
- When EDC makes changes to any part of its policy framework, it should promptly update related documents and website pages and indicate the date of the update.

2.2 Overarching commitments

EDC’s ESRM policy identifies the agency’s “environmental and social commitments.”⁹ The document does not commit EDC to protecting the environment or human rights, and it does not place any absolute restriction on the level of risk the agency will support. As overarching commitments, it lists only the following:

- assessing social and environmental risk in the transaction decision-making process
- advocating for the adoption of best practices by its counterparts and clients
- striving for high standards of mitigation and monitoring of projects that it supports
- ensuring transactions comply with host country laws
- taking into account relevant environmental agreements signed by Canada
- disclosing relevant information to ensure public accountability
- monitoring changes to internationally accepted risk management practices, updating its procedures accordingly and integrating these into its decision-making process¹⁰

EDC commits to the first three actions only insofar as they do not “unduly hinder” its ability to support Canadian companies. It does not define what is meant by “unduly hinder.” A review of EDC’s portfolio suggests that in many cases the agency prioritizes support for Canadian companies over environmental and human rights protection.

EDC’s commitments on human rights are particularly vague. Its policy documents do not specify what EDC will require its clients do to respect human rights, how it will ensure they meet those expectations and what consequences it will impose if they do not.

Recommendations

EDC should make clear, unequivocal commitments to

- protect the environment and human rights;
- assess the full range of environmental, social and human rights risks posed by its current and prospective clients; and
- decline support to all companies and projects posing significant risks.

2.3 Social and environmental review processes

EDC’s ESRM policy outlines the agency’s processes for reviewing environmental and social risks relating to prospective clients. This is the primary document that explains how the agency screens

companies seeking any form of support other than project finance.ⁱⁱⁱ This process is of crucial importance, because non-project support accounts for 97 percent of EDC's business portfolio.¹¹ Yet the relevant screening procedures aren't described in any detail. The policy indicates that a financial officer screens non-project transactions valued at less than \$5 million USD. For larger deals, a team reviews risks "that EDC deems to be relevant," then uses "recognized methodologies" to determine the degree of risk.

Documentation describing EDC's human rights risk assessment is equally sparse. EDC indicates that it "routinely conducts country- and project-level political risk assessments" that take into account human rights and that it undertakes an "additional layer of due diligence" for investment projects and countries that have "a higher potential for human rights issues."¹² It does not specify the factors that would trigger this additional level of due diligence, nor what it consists of.

As a result, it remains unclear how EDC screens the vast majority of potential clients for human rights and environmental risks, how it determines whether to support a company despite those risks and what preventive measures, if any, it will insist on as a condition for support.

What is clear is that EDC's reviews have repeatedly failed to screen out companies whose operations have caused significant harms. Above Ground has documented several such cases in various reports and website posts. Below we provide two illustrative examples from recent years.

Ecopetrol and Frontera (formerly Pacific E&P) face allegations of widespread environmental, labour and indigenous rights violations associated with their operations in the oilfields of Puerto Gaitán, Colombia. EDC provided a loan to Pacific E&P for its Colombian operations in 2014. The next year Colombia's Constitutional Court suspended the company's activities at one of the oilfields, which it operated under a contract of association with Ecopetrol, finding that Pacific E&P had violated the rights of an indigenous community. EDC provided a loan to Ecopetrol in 2016, days before the company assumed control of the other oilfield it had operated with Pacific E&P.¹³

Ecopetrol is currently under criminal investigation in relation to an oil spill from one of its wells elsewhere in Colombia. The 2018 spill has been widely reported as the country's worst environmental disaster in decades.¹⁴ The company has also been implicated in major corruption scandals in recent years. At least six former or current Ecopetrol officials were arrested on corruption-related charges in 2015.¹⁵

When EDC was questioned about abuses in Ecopetrol's and Pacific E&P's operations in Puerto Gaitán, an agency official stated that EDC had sought out relevant information, including responses from Pacific E&P, and "reviewed these responses" against the company's social responsibility commitments. The official's letter did not indicate any corrective action taken by EDC to address Pacific E&P's violation of Colombian law, and it made no reference to Ecopetrol.

ⁱⁱⁱ A project is defined as either a new industrial, commercial or infrastructure-related physical development, or a major expansion or transformation of such a development. (See p. 2 of EDC's ESRM policy.)

Kinross Gold has received up to \$850 million in EDC loans since 2006. The first loan was for a massive expansion of its Brazilian mine that affected the territories of three traditional communities. By the time EDC approved a general corporate loan to Kinross in 2012, Brazilian public prosecutors had launched several lawsuits seeking to halt the expansion in order to protect the communities' rights. A government agency had concluded in a public report that the company's actions resulted in the "elimination of an ethnic community." The communities' grievances related to their land rights have never been resolved.

EDC financed Kinross again in 2014 and 2015, after government authorities had raised concerns about serious environmental problems at its Brazilian mine.¹⁶

Meanwhile, the U.S. Securities and Exchange Commission (SEC) opened a criminal investigation in 2015 into alleged corruption in Kinross's operations in West Africa. EDC issued the company two more general corporate loans in 2016 and 2017. The SEC charged Kinross in 2018 with violations of the *Foreign Corrupt Practices Act* and the company agreed to pay a penalty of nearly \$1 billion USD.¹⁷

Kinross maintains that it has a "respectful and constructive relationship" with the communities at its Brazilian mine and that its operations have not caused any contamination.¹⁸ EDC states that it assessed Kinross's environmental, social and financial controls and policies prior to each loan, and that the company's actions are "consistent with international and industry best practices."¹⁹

Recommendations

- EDC should revise its policies and processes to ensure that the environmental, social and human rights risks posed by prospective clients' activities are fully assessed and rigorously mitigated. Where risks remain significant despite mitigation measures, the company or project should not qualify for support.
- EDC's policy documents should provide substantive details about its risk assessment processes for all types of transactions.^{iv} They should specify
 - what information and methodology the agency uses to assess risks, including human rights risks;
 - which international standards clients must meet;
 - how EDC determines what level of risk is acceptable and which mitigation measures are appropriate; and
 - the risk mitigation and reporting obligations it includes in client contracts.
- In its annual corporate social responsibility report, EDC should list the companies it has declined to support due to human rights or environmental concerns, and describe those concerns.

^{iv} EDC has proposed that it "pare down" the "detailed explanation" of its review processes that is currently found in its ESRM policy. We strongly recommend against this. (See p. 4 of the discussion paper at www.edc.ca/EN/About-Us/Corporate-Social-Responsibility/Documents/CSR%20Policy%20Review%20Discussion%20Paper%202018_e.pdf.)

2.3.1 Project assessment and the ESR directive

The *Export Development Act* requires that EDC perform environmental reviews of major projects it is considering supporting.^v EDC must determine through such a review whether each project “is likely to have adverse environmental effects despite the implementation of mitigation measures” and, if so, “whether [EDC] is justified in entering into the transaction.”²⁰

EDC’s *Environmental and Social Review Directive* (ESRM directive) was developed to respond to these legal obligations. It sets out that EDC will first categorize each project according to the extent of its probable environmental and social impacts.^{vi} It will then “benchmark” projects in the two higher-risk categories against internationally recognized standards, primarily the environmental and social performance standards of the International Finance Corporation. If a project is approved for support, a mitigation and monitoring plan will be developed.

Some crucial aspects of the project review process remain unclear. For instance:

- The directive states that EDC may support a project that will have adverse effects, even after mitigation measures are taken, as long as the effects “are not in EDC’s view significant.”²¹ It does not specify any criteria used to determine whether effects are significant.
- It is unclear what is meant by “benchmarking” projects against international standards. Does this mean that a project must meet all of the relevant standards in order to receive support? Or merely that its compliance with those standards is taken into account by EDC staff in making a decision?

Recommendations

- EDC should strengthen, clarify and publish the criteria, methodology and guidelines its staff uses to determine the likelihood of harmful impacts and whether those impacts are significant.
- When the agency decides to finance a project that’s likely to cause harm, it should publish on its website the reasoning by which it determined that the harm is not significant.

2.4 Client monitoring and compliance

EDC discloses very little information about how it monitors existing clients’ performance, a process that is crucial to ensuring that companies mitigate risks on an ongoing basis and take effective remedial action in cases of harm.

^v Projects for which the repayment term or coverage period is two years or more and either the support requested is CAD \$18.4 million or more, or the project is “located in or near a sensitive area.” See p. 4 of EDC’s *Environmental and Social Review Directive* (www.edc.ca/EN/About-Us/Corporate-Social-Responsibility/Environment/Documents/environment-social-review-directive.pdf).

^{vi} Category A projects are those “likely to have significant adverse environmental and social effects that are sensitive, diverse, or unprecedented.” Category B projects are those whose “potential environmental and social effects are less adverse than those of Category A projects.” Category C projects are those “likely to have minimal or no adverse environmental and social effects.” See p. 5 of the directive.

It is unclear whether the agency monitors all clients whose business is associated with significant social or environmental risks. EDC's policy documents only commit it to monitoring *projects* it supports, and these make up a very small minority of its business. Project monitoring, which is meant to assess a client's compliance with host country laws and any conditions set as part of the loan agreement, "typically involves reviewing monitoring reports" submitted by the client.

In 2014 the Auditor General of Canada found that EDC's project monitoring methods were "vulnerable to human errors or omissions" and exposed EDC "to the risk that a project for which it provided funding may fail to comply with agreed conditions."²² In response, EDC committed to strengthening its project monitoring procedures and controls. It is unclear whether the agency has followed through with making such improvements.

For the minority of EDC clients that receive project finance, EDC states that it will go as far as halting disbursements of funds when conditions set out in the agreement aren't met, if it cannot first "resolve the issues through the borrower/client by having them undertake corrective actions."²³

For all other clients, it is unclear whether EDC will take disciplinary measures or insist a client take corrective action if it breaches its human rights or environmental obligations. In an infographic describing its management of environmental, social and business ethics risks, EDC states only that "penalties or consequences as it relates to further EDC support *can occur* if the loan conditions aren't met." (Emphasis added).²⁴

Recommendations

- EDC should rigorously monitor the activities of all clients associated with risks of environmental harm or human rights abuse.
- Information provided by clients should be subject to critical scrutiny and independent verification whenever possible, particularly in the case of high-risk countries, sectors and investments.
- EDC's policy documents should clarify how it monitors its clients' activities, including the frequency and substance of monitoring reports and what remedial actions it will take under various circumstances.
- EDC should cancel support to all clients found to be in breach of their environmental or human rights obligations. EDC should disclose in its annual corporate social responsibility report the names of such companies and its reasons for cancelling support.

2.5 Transparency and disclosure

The Canadian government grants EDC vast discretion to determine the content of its risk management policies. These policies, in turn, provide EDC staff with considerable leeway in deciding how they are applied. To assess whether EDC is exercising its discretion wisely and in a manner that is consistent with Canada's international commitments, it's important that the agency's decisions about particular clients be open to public scrutiny.

There are several legal constraints on EDC's disclosure of information about the companies it supports. The *Access to Information Act* bars all government institutions from disclosing certain forms of information provided by a third party, including

- trade secrets;
- confidential financial, commercial, scientific or technical information; and
- any information that “could reasonably be expected to result in material financial loss or gain to, or could reasonably be expected to prejudice the competitive position of, a third party.”²⁵

The *Export Development Act* (EDA) further prohibits EDC from releasing any information relating to a client unless the disclosure is made with the written consent of the client or for the purpose of administering or enforcing provisions of the EDA or other relevant statutes.²⁶ This presents challenges for achieving transparency on EDC's risk management, since all documentation developed during the assessment, approval and monitoring phases for a particular transaction will necessarily contain information about the client.

EDC currently discloses some basic information about its support for particular clients. It lists on its website transactions signed within the past 15 months, specifying the date, the country of the transaction, the type of support and an approximation of the dollar value.^{vii} It also lists the principal counterparty or company benefiting from the support^{viii} and in some cases the Canadian company involved.²⁷ For certain clients receiving project support, EDC also posts some information about its environmental and social risk assessments.^{ix}

When EDC receives formal access-to-information requests about a particular client, its standard procedure is *not* to seek the client's consent to disclose the information protected under the EDA, as the statute allows, but to simply exempt it from disclosure.²⁸ As a result, the vast majority of information about EDC's assessment, approval and ongoing monitoring of clients is never made public.

^{vii} Only a range of values is given, e.g., \$100-250 million. EDC states that this is “so that foreign competitors can't determine commercial costs of Canadian companies.” (EDC, “EDC responds to the Globe and Mail – Greetings from the ‘Death Star’,” www.edc.ca/EN/About-Us/News-Room/News-Releases/Pages/Globe-And-Mail-Response.aspx). However, some other export credit agencies disclose precise amounts, including Australia's Export Finance and Insurance Corporation (see www.efic.gov.au/media/4120/facilities-signed-2016-2017_export-finance-comments_final_25-september-2017-003.pdf), Export-Import Bank of the United States (see data.exim.gov/dataset/Authorizations-From-10-01-2006-Thru-03-31-2018/vbhv-d8am/data)^{vii} and United Kingdom Export Finance (see www.gov.uk/government/uploads/system/uploads/attachment_data/file/630876/uk-export-finance-businesses-supported-list-2016-2017-1.csv/preview).

^{viii} It appears that this is not necessarily the company that *receives* the support. For instance, EDC lists Vedanta Ltd. as the “principal counterparty” for a loan made in August 2017. In response to questions about this support, an EDC official wrote that “the borrower is a company by the name of Cairn India Holdings Limited” and that Vedanta Ltd. is “a related party as the owner of Cairn and one of the transaction guarantors.” See aboveground.ngo/wp-content/uploads/2018/08/Vedanta-EDC-reply-2018-8-17.pdf.

^{ix} For projects in the two highest-risk categories (A and B), EDC posts a brief project description and list of “applicable environmental standards” and documents reviewed. For those in the highest-risk category, it also posts a summary of its review process. The summary, usually about two pages in length, generally does not provide enough detail to enable independent verification or assessment.

Recommendations

EDC should publish on its website the following information about each of its transactions:

- the country in which the support will be used
- its intended purpose^x
- its exact dollar value

Upon request, and subject to *bona fide* privacy and commercial confidentiality concerns, EDC should as a standard practice encourage its clients to consent to disclosure of the following information:

- a detailed description of EDC's assessment of human rights and environmental risks associated with the transaction
- reports and other information reviewed by EDC to inform its risk assessment, including information produced by third parties
- a detailed description of any mitigation measures included in the contract and relevant monitoring procedures
- the results of monitoring, including reports on site visits, any compliance issues identified and resulting corrective or disciplinary measures

3. Concluding remarks

If Canadians are to provide meaningful feedback on EDC's environmental and social risk management policies, it's important that they understand those policies and how they are being applied. EDC should first thoroughly revise and update its policy documents to address the ambiguities and information gaps we've identified here, thereby providing a much clearer picture of its current policies and practices. It should then reinstate a public review of its ESRM framework.

4. Endorsing organizations

The recommendations made in this submission are endorsed by the following civil society organizations:

- Amnesty International Canada
- Canadian Council for International Cooperation
- Canadian Network on Corporate Accountability
- Committee for Human Rights in Latin America
- Friends of the Earth Canada
- Inter Pares
- Maquila Solidarity Network
- Mining Injustice Solidarity Network
- MiningWatch Canada
- Social Justice Connection
- United Steelworkers

^x Even in the case of loans provided for "general corporate purposes," companies do declare to EDC their intended use of the funds, according to an EDC official. (Yolanda Banks, senior corporate social responsibility advisor at EDC, in an email to the Halifax Initiative, 10 July 2010).

Sources

- ¹ Above Ground, “Bringing Export Development Canada’s Climate Change Policy in Line with Canada’s Commitments,” 7 Sep 2018, aboveground.ngo/export-development-canada-climate1-policy-submission.
- ² Above Ground, *Anti-Corruption and Export Development Canada: Recommendations for an Effective Policy and Improved Regulatory Oversight*, 16 Apr 2018, aboveground.ngo/anti-corruption-and-export-development-canada/.
- ³ “Export Development Canada playing loose with loan risks: Auditor-General report,” *The Globe and Mail*, 30 Apr 2018, www.theglobeandmail.com/politics/article-export-development-canada-playing-loose-with-loan-risks-auditor/.
- ⁴ Office of the Auditor General of Canada, *Report of the Auditor General of Canada to the Board of Directors of Export Development Canada: Independent Auditor’s Report, Special Examination*, www.edc.ca/EN/About-Us/Management-and-Governance/Audits/Documents/special-examination-report-2018.pdf, p. 9.
- ⁵ United Nations Working Group on the issue of human rights and transnational corporations and other business enterprises, *Report of the Working Group on the issue of human rights and transnational corporations and other business enterprises on its mission to Canada*, 23 Apr 2018, documents-dds-ny.un.org/doc/UNDOC/GEN/G18/116/38/PDF/G1811638.pdf?OpenElement, pp. 8 and 20.
- ⁶ EDC, “Environment,” www.edc.ca/EN/About-Us/Corporate-Social-Responsibility/Environment/Pages/default.aspx.
- ⁷ Ibid.
- ⁸ Ibid.
- ⁹ EDC, *Review of Environmental & Social Risk Management Policies: Discussion Paper*, May 2018, www.edc.ca/EN/About-Us/Corporate-Social-Responsibility/Documents/CSR%20Policy%20Review%20Discussion%20Paper%202018_e.pdf, p. 3.
- ¹⁰ EDC, *Environmental and Social Risk Management Policy*, www.edc.ca/EN/About-Us/Corporate-Social-Responsibility/Environment/Documents/enviro-policy.pdf, p. 1.
- ¹¹ EDC, *Changing Trade: Quarterly Financial Report*, 30 Sep 2017, www.edc.ca/EN/About-Us/Corporate-Reports/Documents/quarterly-financial-report-q2-2017.pdf, p. 3.
- ¹² EDC, *EDC Statement on Human Rights*, www.edc.ca/EN/About-Us/Corporate-Social-Responsibility/Documents/human-rights-statement.pdf.
- ¹³ Sources for the information in this paragraph can be found in our letter to EDC here: aboveground.ngo/wp-content/uploads/2017/01/Letter-EDC-Ecopetrol-Pacific-21092016.pdf.
- ¹⁴ “Oil Spill in Colombia Kills 2,400 Animals,” *Smithsonian.com*, 3 Apr 2018, www.smithsonianmag.com/smart-news/oil-spill-colombia-has-killed-2400-animals-180968653/.
- ¹⁵ “Colombia arrests six linked to alleged PetroTiger bribes,” *The FCPA Blog*, 16 Mar 2015, www.fcablog.com/blog/2015/3/16/colombia-arrests-six-linked-to-alleged-petrotiger-bribes.html.
- ¹⁶ All sources of information in this paragraph are cited in our report *Swept Aside: An Investigation into Human Rights Abuse at Kinross Gold’s Morro do Ouro Mine* (aboveground.ngo/wp-content/uploads/2017/12/Swept-Aside-Kinross-Morro-do-Ouro-report.pdf).
- ¹⁷ SEC, “Kinross Gold Charged with FCPA Violations,” 26 Mar 2018, www.sec.gov/news/press-release/2018-47.
- ¹⁸ Ed Opitz, Kinross Gold Corporation, letter to the Business and Human Rights Resource Centre, 2 Feb 2018, [www.business-humanrights.org/sites/default/files/documents/Kinross response to BHRRC Feb 2 2018.pdf](http://www.business-humanrights.org/sites/default/files/documents/Kinross%20response%20to%20BHRRC%20Feb%202018.pdf).

¹⁹ Robert Fosco, Export Development Canada, letter to the Business and Human Rights Resource Centre, 20 Feb 2018, [business-humanrights.org/sites/default/files/documents/BHRRRC response - Feb 19.pdf](https://business-humanrights.org/sites/default/files/documents/BHRRRC%20response%20-%20Feb%2019.pdf).

²⁰ *Export Development Act*, RSC 1985, c E-20 at s 10.1(2)(a).

²¹ EDC, *Environmental and Social Review Directive*, www.edc.ca/EN/About-Us/Corporate-Social-Responsibility/Environment/Documents/environment-social-review-directive.pdf, p. 8.

²² Office of the Auditor General of Canada, *2014 June Report of the Auditor General of Canada: Environmental and Social Review at Export Development Canada*, http://publications.gc.ca/collections/collection_2014/bvg-oag/FA3-43-2014-eng.pdf, pp. 11-12.

²³ EDC, “Frequently asked questions about our environmental review process,” www.edc.ca/EN/About-Us/Corporate-Social-Responsibility/Environment/Pages/default.aspx.

²⁴ EDC, “From Prospect to Customer: EDC’s Due Diligence Path,” www.edc.ca/EN/Knowledge-Centre/infographics/Pages/due-diligence-infographic.aspx.

²⁵ *Access to Information Act*, RSC 1985, c A-1 at s 20(1).

²⁶ *Export Development Act*, RSC, 1985, c E-20 at 24.3(1)-(2).

²⁷ EDC, “Individual Transaction Information,” www19.edc.ca/edcsecure/disclosure/DisclosureView.aspx.

²⁸ Christa Lemon, access to information officer at EDC, in email to Karen Hamilton, program officer at Above Ground, 21 Jun 2018.