

Deloitte.



Promises, promises

Living up to Canada's commitments to
climate and Indigenous reconciliation

Preface

This climate and reconciliation report explores the profound link between Canada's journey on the path of reconciliation between Indigenous and non-Indigenous peoples and our success in tackling climate change.

Indigenous peoples are leaders in climate change mitigation and land relationship planning. Their rights and traditional knowledge systems are critical for developing effective solutions to climate change and for achieving climate justice and reconciliation. Yet, it is a constant battle to have Indigenous voices included and heard in climate change discussions.

Too often, the link between the climate crisis and the removal of Indigenous peoples from their lands is overlooked. This removal took away the ability to carry and pass on traditional ecological knowledge, strategies to manage lands, connection to traditional food systems, and traditional economies.

When Indigenous peoples in Canada were forced into residential schools, they were subjected to assimilation, punished for speaking their languages, and had their cultures vilified. Policies enacted by European settlers violated Indigenous rights and sovereignty and allowed corporations to extract resources from traditional territories and homelands. If we are going to save our planet and its resources, we must cross-examine this harmful, inescapable connection.

We truly believe tackling climate change and Indigenous reconciliation is about rebuilding bonds between people, their land, and their traditional, ancestral ways. It's time for Canada to implement the Truth and

Reconciliation Commission's calls to action; indeed, it's time for all Canadians to honour the treaties and support Indigenous peoples seeking self-determination and sovereignty as we move forward together.

Indigenous-led initiatives are a powerful opportunity to address the wrongdoings of colonization and strengthen Indigenous voices and decision-making in large-scale resource development and infrastructure projects. Indigenous-led climate solutions and projects empower communities and drive a fair and balanced approach to a sustainable economy.

Advancing reconciliation is a powerful opportunity for Canada to tackle climate change and move forward in our shared journey toward a new and respectful relationship between Indigenous and non-Indigenous peoples. This is what we explore in this report.

Jason Rasevych

Partner, Financial Advisory
National Leader, Indigenous Services

Fiona Kirkpatrick Parsons

Senior National Advisor / *kā-nīkānīt**
Deloitte Indigenous

**kā-nīkānīt means "the one in front" or "the leader" in Cree*

Cover art by Qavavau Manumie





Executive summary

Two things must happen very soon for the health of our country: healing the land and healing the relationships between Indigenous and non-Indigenous peoples. Both land and relationships have been sorely tested, neglected, and abused in Canada over the decades.

For future generations to prosper in Canada, we must both steward the environment responsibly and advance healthy, respectful relationships among those who call it home. And we must redress these simultaneously because they are intrinsically connected.

It starts with all Canadians understanding the history of this land, known for thousands of years by many First Peoples as Turtle Island. In their quest to take the land's resources for profit and power, European colonizers disrupted and ripped the social, economic, and cultural fabric of entire Indigenous societies, severing relationships between families, communities, and the land.

We cannot change this past, but we can work to reconcile with First Nations, Métis, and Inuit of this land and, together, set a different course for the future. Embracing Indigenous peoples' stake in the fight against climate change through their spiritual and cultural connection to the land, water, and air is the only effective way to accomplish it.

The scale, urgency, and complexity of the climate challenge is hard to grasp, but world leaders have agreed to tackle it together and have committed to specific targets. Between now and 2030, we must nearly halve greenhouse gas (GHG) emissions (from 2010 levels) to prevent the most catastrophic effects of global warming.

Indigenous peoples are central players in any such efforts to diminish climate change. Most have long histories of

Embracing Indigenous peoples' stake in the fight against climate change through their spiritual and cultural connection to the land, water, and air is the only effective way toward reconciliation.

sustainable co-existence with their territories and are knowledgeable about conserving biological diversity and protecting forests and other critical natural resources. There is much to be learned from their practices, such as sustainable resource management, and engagement with Indigenous peoples must be at the core of Canada's journey to net-zero.



Part 1: The importance of reconciliation with Indigenous peoples

examines why reconciliation matters to all of Canada, from governments to businesses to individual citizens.



Part 2: Tackling climate change with traditional knowledge

considers the profound interconnectedness between land use and climate change, and the role of traditional Indigenous knowledge in helping Canada to reach its climate goals and fulfil its global net-zero emissions obligations.



Part 3: Meeting Canada's net-zero and reconciliation goals through nature-based solutions

highlights the value of the sustainable management and use of nature for addressing socio-

environmental challenges. Successful ones are designed and implemented with Indigenous participation, leadership, cooperation, and consent.

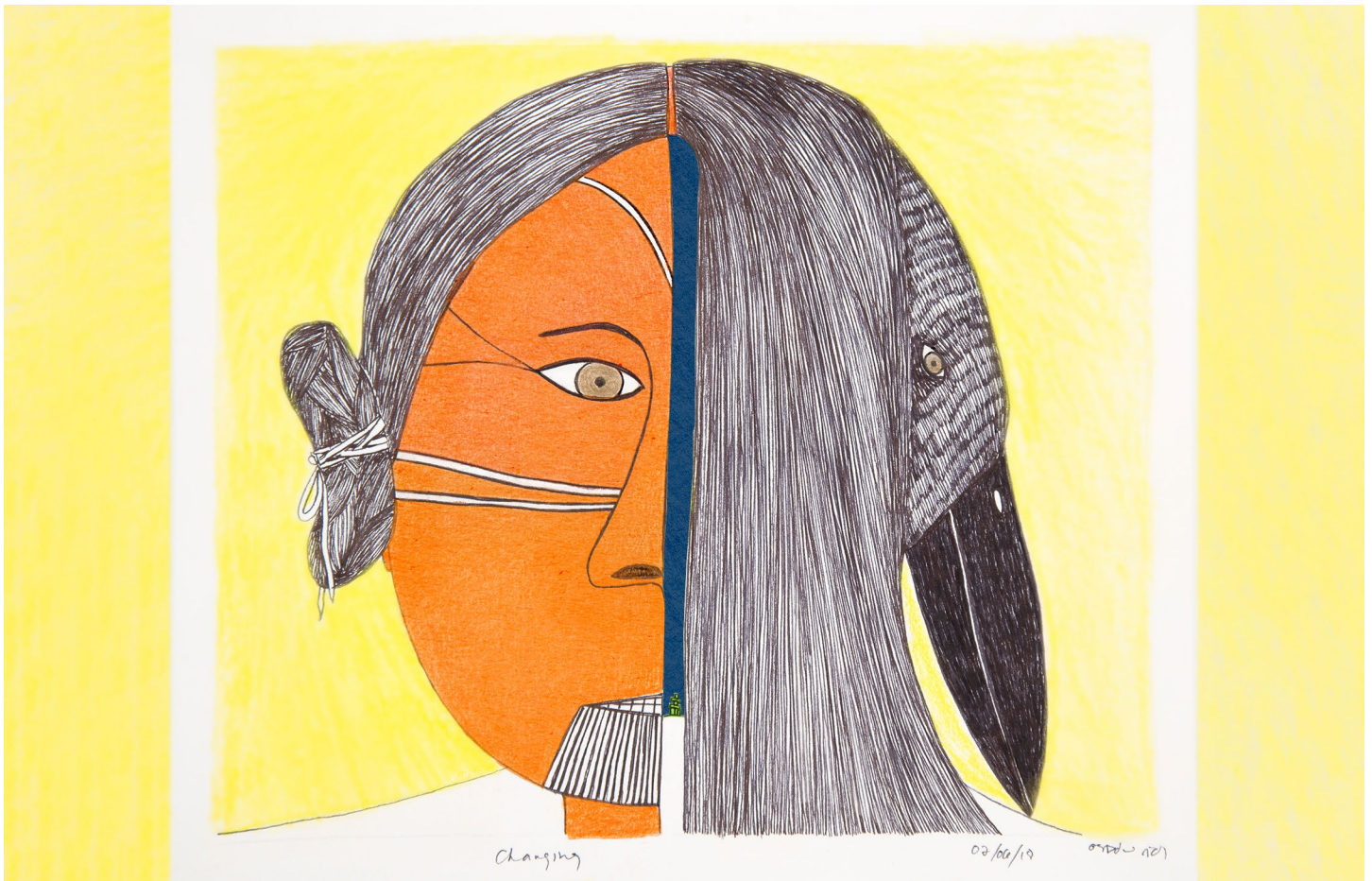


Part 4: Getting it done: four guiding pillars for leadership

explores the framework of Deloitte's own ongoing reconciliation journey—inclusion, education, employment, and economic empowerment—and how following these principles can help advance progress toward a healthy, net-zero future.

Climate change will be a defining issue for governments and businesses for many years; they should already be planning how they'll transition to operating in a low-carbon future. At the core of this journey should be engagement with Indigenous peoples, which entails connecting and amplifying their voices, and drawing on their expertise as cultural knowledge holders and custodians of the land.

By working collaboratively with Indigenous peoples and communities to foster meaningful and sustainable change for the benefit of all, we can lead Canada toward a more sustainable, inclusive economy and demonstrate world-class societal integration and leadership.



Ningiukulu Teevee

Introduction

What do tackling climate change and advancing reconciliation between Indigenous and non-Indigenous peoples have in common? In essence: healing both the land and relationships. Both have been sorely tested, neglected, and abused, in Canada over the decades.

For future generations to prosper in Canada, we must both steward the environment responsibly and advance healthy, respectful relationships among those who call it home. And we must redress these simultaneously because they are intrinsically connected.

The meaning of reconciliation

Reconciliation means many things to many people. To the Truth and Reconciliation Commission, which was mandated to

inform all Canadians about what happened to Indigenous children in residential schools, it's about establishing and maintaining a healthy, mutually respectful relationship between Indigenous and non-Indigenous peoples in Canada. This requires an awareness of what happened, acknowledgement of the harm done, atonement, and change to behaviour.¹

It starts with Canadians understanding the history of this land, known for thousands of years by many of its First Peoples as Turtle Island. In their quest to take the land's resources for profit and power, European colonizers disrupted and ripped the social, economic, and cultural fabric of entire Indigenous societies, severing relationships between families, communities, and the land.

There are many things Canada must do on many fronts to improve relations. In the context of the natural environment, it must

Reconciliation is about establishing and maintaining a healthy, mutually respectful relationship between Indigenous and non-Indigenous peoples in Canada.

recognize Indigenous peoples as leaders and partners, not merely stakeholders, in the development of Indigenous lands. That means acknowledging and respecting inherent rights and responsibilities, as well as their spiritual and cultural connection to the land, water, and air.

The impact of climate change is particularly devastating for Indigenous peoples, many of whom continue to depend closely on what the land provides for their food, shelter, culture, and spiritual sustenance.

The imperative for climate action

Along with the rest of the world, Canada needs to pull its weight to slow global climate change by transitioning to a low-carbon energy system by 2050.

The latest research indicates Earth is moving toward a 2.7°C overall temperature increase above pre-industrial levels by the end of this century. That's well above the target to keep the lid on or below the 1.5°C level estimated to prevent the most catastrophic effects of climate change.² Capping the temperature increase to 1.5°C will require GHG emissions to be nearly halved by 2030—that is, we must complete this revolutionary change in less than a decade.³ (It's important to note that goal is based on 2010 levels.)

As one of the world's top emitters of GHGs, Canada is a long way from meeting the nationally determined contribution action

plan it committed to under the 2015 Paris Agreement.⁴ As a northern nation with a massive geographic footprint, we're a net exporter of energy and other heavy-emitting commodities. And our federal government faces mounting domestic pressure from stakeholders, including citizens and enterprises, to take active measures to effect change rather than continually set emissions-reductions targets.

Capping the temperature increase to 1.5°C will require GHG emissions to be nearly halved by 2030—that is, we must complete this revolutionary change in less than a decade.

The scale, urgency, and complexity of the climate challenge is a multi-faceted societal and ecological problem that's hard to

grasp. As a modern economy, most of our activities—from the food we produce to the power generated to warm and light our homes to the construction of our buildings to ventures involving infrastructure, manufacturing, and transport—involve generating GHGs.

The dual quest for a better future

This paper focuses on how our success in tackling climate change is inextricably linked to our progress on reconciliation between Indigenous and non-Indigenous peoples. It includes different perspectives from First Nation leaders and allies across Canada.

Canada's net-zero challenge is greater than that faced by most of our international peers. But if we can act now then we can move toward a better future for all.

“We know today that globally the healthiest lands are lands that are owned, managed, or influenced by Indigenous peoples. How do we secure that through a recognition by non-Indigenous peoples of our rights and responsibilities to maintain what we have? Within that relationship lies the opportunity for reconciliation not only between individuals, governments, and Indigenous peoples but also between humans and nature itself.”

Steven Nitah

Indigenous Relations Advisor
Nature for Justice (N4J)



Part 1

The importance of reconciliation with Indigenous peoples

Seeking to understand the truth

We cannot change the past, but we can chart a better course for the future. It starts with reconciliation. And reconciliation starts with understanding the truth: the thousands of years of history and cultures of Indigenous peoples, the impact of colonization by Europeans, and the foreign practices imposed on them.

In 2015, after several years of collecting records and listening to the testimony of thousands of Indigenous peoples across Canada, the Truth and Reconciliation Commission published, along with its report, 94 calls to action.⁵ These urge all levels of government—federal, provincial and territorial, and Indigenous—as well as post-secondary educational institutions, church leadership, and corporate Canada to work together to repair the harm caused by residential schools (and other forced removals, by extension) and to further reconciliation.

“We’re experiencing this new paradigm where Indigenous communities may likely have a veto, and the right to demand a seat at the table for resource development decisions in Canada.”

Joseph Pallant
Director of Climate Innovation
Ecotrust Canada

Indigenous leaders have for years pressed the Federal and Provincial governments of Canada to not only recognize but honour the treaties First Nations peoples signed with European newcomers that provide a framework for living together and sharing the land and, critically, in which both parties were intended as equal partners. The federal government has agreed to its obligation: “Honouring the treaty relationship and negotiating new treaties based on the recognition of rights, respect, cooperation and partnership, is key to achieving lasting reconciliation with Indigenous peoples.”⁶

In addition, in June 2021, Bill C-15, Canada’s framework for the implementation into law of the UN Declaration on the Rights of Indigenous Peoples (UNDRIP),⁷ received royal assent.⁸

UNDRIP sets out a minimum standard for Indigenous peoples’ survival, dignity, and well-being through 46 articles, covering issues such as self-determination and rights to their traditional lands. In particular, it embeds the right to free, prior, and informed consent, allowing Indigenous peoples to give or withhold consent to a project that may affect them or their territories, and negotiate the conditions of such projects, including their design, implementation, and monitoring.

While the passage into law of Bill C-15 represents tangible progress on Canada’s road to reconciliation, implementing UNDRIP and its principles under the act and harmonizing Canadian laws with it will take time. (To note: the act does not apply to provinces and territories.) Critically, the act leaves it up to legislators, Indigenous peoples, and industry to pioneer a

“Through engagement with decolonization and reconciliation, when you’re partway into the process (as a non-Indigenous person), it can be quite compelling, fascinating, and difficult to feel comfortable talking about it; to feel like you’re using the right words, and to participate in the discussion. Because you know how important it is, and you understand a lot of it, but you recognize, too, that you’ve got a long way to go in other aspects.”

Joseph Pallant

workable framework and best practice on how parties should achieve the necessary consent, leaving much work and learning to be done.

Another factor to keep in mind at all times is that the hundreds of Indigenous nations across Canada do not have the same relationship with the land nor a unifying concept on how to manage its resources.

“A blind spot is being treated as a monolith, being treated as homogeneous peoples—yet we are not. Indigenous peoples are incredibly diverse. Yes, we are caretakers of Mother Earth. But the way we relate to our resources differs across the country.”

JP Gladu

Chair, Boreal Champions
Director, Suncor

“From a reconciliation standpoint, I don’t think it’s been recognized that Indigenous peoples are disproportionately impacted by climate change. Indigenous peoples should be at the front of the line for funding and resources that mitigate the impact of climate change—it is a vital part of reconciliation.”

Cody Desautel

Natural Resources Director
Colville Tribes

“The values we have today are investing as little as possible to gain as much return as possible. The environment pays the price for that, and we are all paying the price for that now. The question is: what is the acceptable return on investment? It costs more to do projects the right way to have less impact on the environment and social structures. It is not for the Indigenous peoples to answer this question. It is for the corporate world.”

Steven Nitah

Indigenous peoples’ stake in the fight against climate change

We can only realize true reconciliation fully by embracing Indigenous peoples’ stake in the fight against climate change through their spiritual and cultural connection to the land. They are among the first to face the direct consequences of global warming and the physical effects of the climate-driven extreme weather—including deforestation, wildfires, flooding, and loss of biodiversity—because of their dependence upon and close relationship with the environment and its resources.

“Climate change exacerbates the difficulties already faced by Indigenous communities including political and economic marginalization, loss of land and resources, human rights violations, discrimination and unemployment,” states the UN Department of Economic and Social Affairs.⁹

Furthermore, the climate crisis undermines fundamental rights, enshrined in UNDRIP, that “constitute the minimum standards for the survival, dignity and well-being of the Indigenous peoples of the world.”

Toward reconciliation, net-zero emissions, and economic prosperity

It’s crucial to note that addressing climate change and reconciliation is not about trade-offs between prioritizing profit over land degradation or Indigenous rights over environmental impacts.

Indigenous peoples have an intimate connection to the land. With their traditional ecological knowledge, which has been overlooked in the past, they bring a unique perspective to how projects are developed and how environmental impacts are mitigated, and can lead Canada toward a more sustainable, inclusive economy.

By acknowledging and respecting Indigenous peoples’ ownership and decision-making power and supporting

their inherent responsibility as stewards of the land, Canada can move forward together.

In 2020, the federal government committed to protecting 30% of Canada's lands and waters by 2030 to stem "catastrophic" biodiversity loss.¹⁰ It pledged to do so in partnership with Indigenous peoples, who could help realize this goal to protect the lands by establishing Indigenous Protected and Conserved Areas, a new tool for governance that helps sustain Indigenous communities and the health of the world.

The following year, in April 2021, the government unveiled a \$101-billion, three-year spending program to address the economic hardship caused by the COVID-19 crisis and to end the pandemic-caused recession by driving economic growth. The funding will also be used to fulfil Canada's pledge to mitigate climate change by financing infrastructure projects and other sustainability measures.

Tying lands and resources to Indigenous participation, social licence, and, ultimately, decision-making should encourage Indigenous peoples, industry, and the government to collaborate to achieve their mutual goals.

"Indigenous reconciliation should not be viewed as a cost of doing business but an investment in the future."

Steven Nitah



Qavavau Manumie



Part 2

Tackling climate change with traditional knowledge

Guardians of the world's lands, water bodies, and forests

The international scientific community widely recognizes the profound link between land use, changes in land use, and climate change.

The US Geological Survey, for one, understands that land-use change is a powerful driver of climate change—and that a changing climate can lead to changes in land use and land cover, which in turn affects the global concentration of GHGs.¹¹

“Indigenous peoples recognize a disturbance agent like wildfire is a necessary part of a fire-adapted ecosystem. Modern fire suppression methods have caused us to build up some fire debt to Mother Nature. Now, with climate change, acres that should have burned but haven't are burning under the absolute worst conditions, leading to more severe post-fire impacts.”

Cody Desautel

And the Intergovernmental Panel on Climate Change (IPCC), the UN body that assesses the science related to climate change, finds that: “Changes in land conditions, either from land-use or climate change, affect global and regional climate. At the regional scale, changing land conditions can reduce or accentuate warming and affect the intensity, frequency and duration of extreme events.”¹²

“Indigenous peoples have tried to reverse this trend—to build some resilience back into the landscape, and return it to a more historic state with more natural, moderate wildfire conditions. But there's got to be a recognition of what created these landscapes when Europeans arrived. Western science is only just starting to recognize that.”

Cody Desautel

The value system

The IPCC has long held that Indigenous peoples are not simply victims of climate change, but are, in fact, vital contributors to the fight against it. As far back as the panel's fourth assessment report (AR4), published in 2007, Indigenous knowledge was cited as “an invaluable basis for developing adaptation and natural resource management strategies in response to environmental and other forms of change.”¹³

The more recent IPCC Special Report on Climate Change and Land goes much further.¹⁴ It recognizes Indigenous peoples' critical role as guardians of the world's lands and forests, and that strengthening their rights and using traditional knowledge is key to combatting climate change.

Indigenous peoples in Canada have long histories of sustainable co-existence with their territories and continue to play a fundamental role in conserving biological diversity as well as protecting forests and other critical natural resources. Also, their traditional knowledge of climate change can substantively enrich the scientific knowledge and adaptation activities of others.

“...[O]ral traditions about local and regional weather and climate from Indigenous peoples represent valuable sources of information, especially when used in combination with instrumental climate data, but [they] are in danger of being lost as Indigenous knowledge-holders pass away,” states the IPCC's 2021 sixth assessment report (AR6).¹⁵

Indigenous peoples' vulnerability to and potential solutions for climate change, how those solutions are developed, on whose territories, and with what outcomes matter deeply to the success of climate change policy and the rights of Indigenous peoples. There are ways to collaborate on resource developments that are different than in the past, approaches that will lead to more sustainable projects that can contribute to Canada's net-zero objective.

There is much to be learned from Indigenous practices, which prescribe taking from the land only what's needed and only what nature can replace.¹⁶

"The role of Indigenous traditional knowledge in helping Canada achieve our climate goals is definitely expanding. Indigenous communities are finding new ways to manifest Indigenous goals and decision-making over the landscape that didn't exist before."

Joseph Pallant

"We haven't done enough work in respecting Indigenous government systems and the way they intersect with provincial, territorial, and federal governance systems. The best way to make sure Indigenous knowledge gets due consideration and implementation is to make sure our knowledge holders are at the table. There is no silver bullet to any of this. It is just making sure Indigenous representation and knowledge systems are integrated into all the decision-making systems."

JP Gladu

"It is all about the value system. The Indigenous knowledge system is influenced by the values Indigenous people have based on the knowledge that we are dependent on nature and nature depends on us. This reciprocal relationship has never been given the time of day in economics and land use planning exercises. That knowledge system is missing in the areas that have been inhabited and colonized. The land is no longer contributing to the mosaic of ecosystems globally, hence the changing climate."

Steven Nitah

Core sustainability values: The Seventh Generation Principle and Seven Fundamental Truths

Humans are capable of long-term thinking, though we often fall short when it comes to thinking decades ahead—such as considering the lasting impact of our actions on the climate and on future generations. Many Indigenous peoples on the other hand, are used to making decisions using the “seventh generation principle” based on Haudenosaunee (Iroquois) philosophy dating back to the Great Laws of Iroquois Confederacy: “In our every deliberation, we must consider the impact of our decisions on the next seven generations.”¹⁷

They usually apply this principle to decisions about the use of energy, water, and natural resources.

Achieving an Indigenous vision of sustainability requires a convergence of local and traditional knowledge, ancestral laws, and the best of what western science has to offer.

Throughout their long, continuous occupation of their territory, the Coastal First Nations in British Columbia have developed seven fundamental truths¹⁸ or core values related to biodiversity, sustainability, and stewardship that provide an important balance for scientific knowledge. These truths reflect a perspective that’s shared among many Indigenous peoples who have depended for many generations, if not millennia, upon the resources of their regions to provide them with sustenance.

To achieve an Indigenous vision of sustainability requires a convergence of local and traditional knowledge, ancestral laws, and the best of what western science has to offer, according to Frank Brown, the hereditary chief and a member of the Heiltsuk Nation from Bella Bella.¹⁹



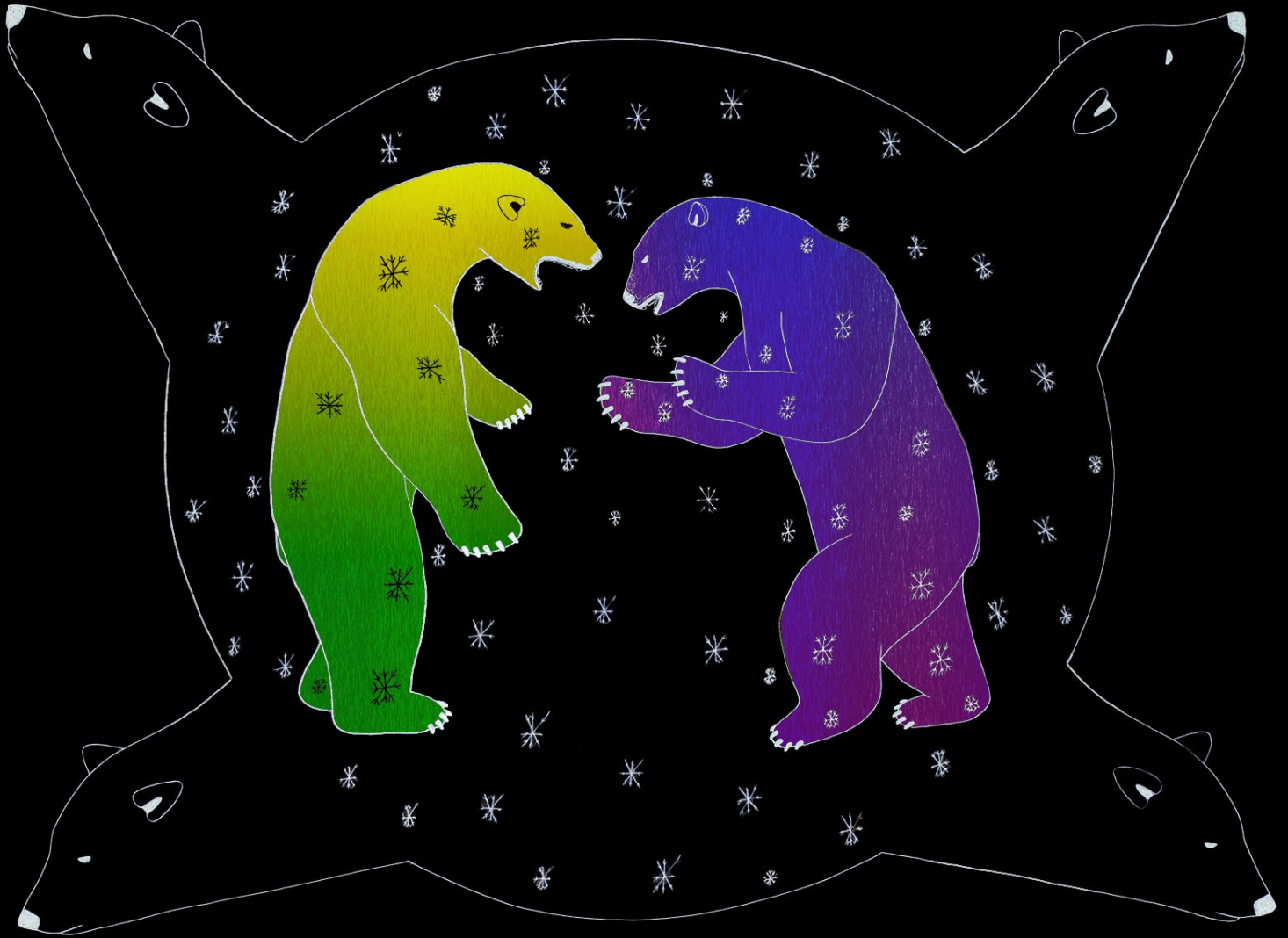
Ningiukulu Teevee

Through correspondence with elders from three different Coastal First Nations, he and Y. Kathy Brown compiled the seven fundamental truths that for thousands of years have guided Coastal First Nations and published them in the 2009 report “Staying the Course, Staying Alive.”²⁰

“These people...have observed the dynamics and sometimes fragile nature of plant and animal populations,” said ethnobotanist and emeritus professor Nancy Turner in the report’s preface, adding that their Indigenous ancestors “...have marked cycles of production across seasons and years, and have identified variation within species and populations in terms of their life stages... the influences of weather and climate... and the effects of disturbance, including human harvesting and various management activities.”²¹

“Many non-Indigenous people look at natural resources from a consumption perspective and that’s not how we look at it. Alongside culture, preservation is our highest priority, not just for now but for future generations as well.”

Cody Desautel



Part 3

Meeting net-zero and reconciliation goals through nature-based solutions

The natural way to net-zero

For Canada, reaching net-zero means eliminating its current yearly GHG emissions of 739 megatonnes of carbon dioxide equivalent (CO₂e).²² The country has committed to reducing this by 292 megatonnes by 2030.²³ To give this challenge some context, in 2019 (the most recent year for which statistics are available), its annual emissions are just 1.1% below 2005 levels.²⁴

Many of Canada's heavy-emitting sectors—including agriculture, manufacturing, forestry, and mining—are crucial to the country's short- and long-term prosperity since they are part of the traditional economic base. In addition, the energy system may be a significant source of GHG emissions but it is also the economic lifeblood of entire communities.

To enable these sectors to decarbonize and become net-zero emitters while minimizing environmental damage will require numerous core solutions and resources.²⁵

Nature-based solutions (NbS)—projects that defend and restore the parts of the natural world (such as wetlands and forests) that remove GHGs—offer a powerful tool against climate change.

Reducing emissions by conserving natural systems

Natural systems such as plants, soils, and marine environments absorb more CO₂e from the atmosphere than they release. In doing so, these carbon sinks, as they're known, can reduce Canada's net GHG emissions and support biodiversity.

Canada has extensive carbon sinks; its peatlands, for example, are estimated to contain 150 billion tonnes of soil organic carbon.²⁶ This does not include carbon stored in the vegetation above the surface (above-ground biomass), so the total ecosystem's carbon storage capacity is likely much higher.

However, it will require increased support and funding for Indigenous-led conservation, including land-use planning and establishing Indigenous Protected and Conserved Areas, to ensure marine and terrestrial carbon sinks like the peatlands continue to remove CO₂e while maintaining their existing carbon stores.

Decisive action in the short term can restore lost and degraded habitats as well as protect the longevity of ecological functions and ecosystem services. With long-term funding and Indigenous traditional knowledge in sustainable land management, such areas can be managed appropriately.

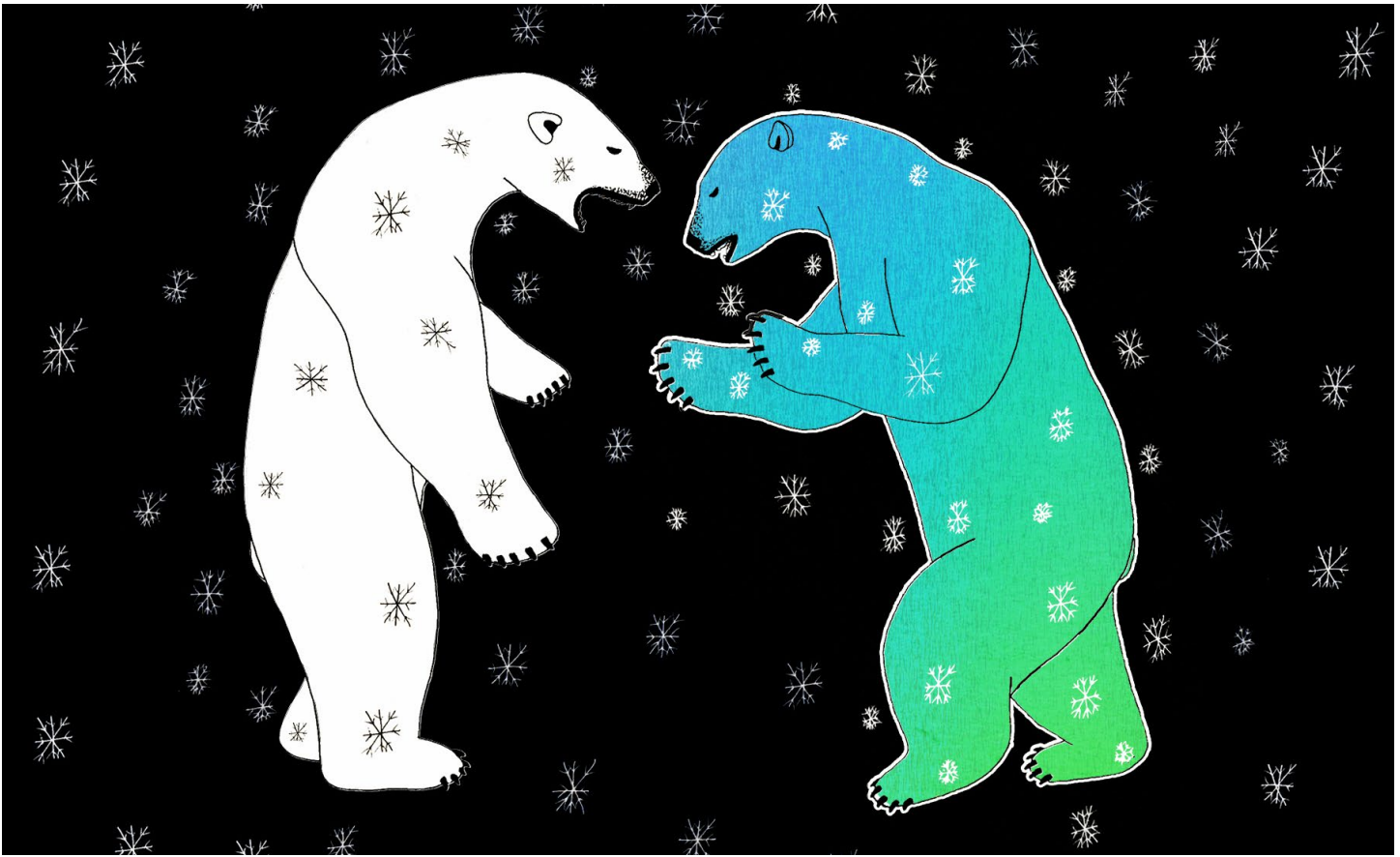
While they hold great potential for cutting emissions, it's important to be aware that some nature-based solutions, such as protected areas and forest plantations, can have a negative impact on Indigenous peoples. "This can be through displacement, livelihood restrictions, and ensuing cultural impacts," according to Townsend, Moola, and Craig, authors of the study "Indigenous Peoples are critical to the success of nature-based solutions to climate change" published in the FACETS journal. Nature-based solutions "...must be designed and implemented with Indigenous participation and consent if they are to be successful," caution the authors.²⁷

"Even though the conversations have been tough, it's always been important for us to be able to be respectful, represent our people in a good way, in a respectful way, and follow the ways of our ancestors and use those values to move toward what rightfully belongs to us."

Kelly Brown

Member, Heiltsuk Nation,
Member, Heiltsuk Integrated
Resource Management and
Heiltsuk Reconciliation

Many nature-based projects exist and are being led by Indigenous peoples or are in development, according to the FACETS study's findings. The Coastal First Nations' carbon offset project in the Great Bear Forest provides an excellent illustration of different Indigenous peoples working together to build an ecologically and economically sustainable environment.



Qavavau Manumie

The Great Bear Forest Carbon Project

Before 2009, the Great Bear Forest was being logged rapidly and with few economic benefits accruing to the Indigenous people living there. Then came an opportunity to change that dynamic when, in 2009, the provincial government amended the land use orders to protect 50% of the natural historic old-growth forests. In the same year, First Nations, the Province, environmental groups, and coastal forest companies agreed to a five-year review of the implementation of ecosystem-based management.²⁸ Looking beyond resource extraction and exploitation opportunities, the region's First Nations followed traditional knowledge to develop sustainable land and marine use projects that conserve the local ecosystem while enriching their community.

"The whole purpose and vision and mission of the work that's done is to protect the environment, so it can provide resources, food, food security, income, and jobs, as it

once did," said Paul Kariya, the Coastal First Nations' senior policy advisor, in a 2021 Natural Climate Solutions webinar series.²⁹

"We spent quite a bit of time focusing on the unsustainable rate of harvesting of timber and other resources. And really bringing some control on that," says Kelly Brown, a member of the Heiltsuk Nation, in the same webinar. "We're taking the responsibility of protecting the integrity of the lands on behalf of our own people and everyone that live around us."

Working together, an alliance of nine nations on the Central and Northwest Coast and the Haida Gwaii have negotiated more than 60 agreements with the governments of British Columbia and Canada. These include Reconciliation Protocol and Atmospheric Benefit Sharing Agreements that recognize that each nation owns more than 80% of the carbon offset revenues generated from the changes to forest management and the amount of productive forest in their territory.

The Great Bear Forest Carbon Project generates up to one million metric tonnes of offsets each year, giving a monetary value

to activities that reduce or prevent GHG emissions, which in turn reduce the impact of climate change. Carbon offsets are measured by the difference in emissions between what would have taken place if a forestry company had continued its resource extraction and exploitation model and what is currently taking place under conservation.

First Nations have followed traditional knowledge to develop sustainable land and marine use projects.

Sixty-five percent of carbon offset revenue in British Columbia goes toward stewardship, while the remaining 35% is available to the participating nations to decide how best to spend it.³⁰

Today, 85% of the Great Bear Rainforest is protected under three regulatory tools. Areas of cultural and ecological significance are usually full conservancies, while others are governed by different land-use agreements that limit logging and protect the land.



Part 4

Getting it done: four guiding pillars for leadership

An organizational plan of action

This paper has demonstrated that advancing reconciliation and reducing climate change must be done in tandem—that working collaboratively with Indigenous peoples and communities to foster meaningful and sustainable change benefits all of us.

How can this be achieved? Establishing an organizational plan of action based on a set of guiding principles is a good start. As one example, Deloitte created four guiding pillars for its own Reconciliation Action Plan—the first such detailed public commitment in corporate Canada.³¹ Each pillar comprises numerous commitments that align with the Canadian Council for Aboriginal Business's (CCAB's) Progressive Aboriginal Relations program and the UN's Sustainable Development Goals and was shaped by direction from First Nations leaders and communities.

Such a Reconciliation Action Plan can be applied in all aspects of an organization's strategy and operations, including its objectives to mitigate the organization's impact on climate change. Under Deloitte's plan, advancing reconciliation in addressing climate change would look like the following:

Deloitte created guiding pillars for its Reconciliation Action Plan, each of which comprises commitments that were shaped by direction from First Nations leaders and communities, and align with leading Indigenous and sustainability groups.



Pillar #1: Inclusion

Inclusion is a commitment to build an inclusive culture in everything an organization does and seeking to create an environment where all employees can contribute to reconciliation.

It might mean partnering with Indigenous peoples at the beginning of projects, or even earlier, rather than waiting until a legal requirement triggers engagement. It could be including Indigenous peoples in governance processes through committees or boards, which would enable the organization to integrate important Indigenous insight, avoid risk, and make decisions that uphold its reconciliation commitments in everything it does.



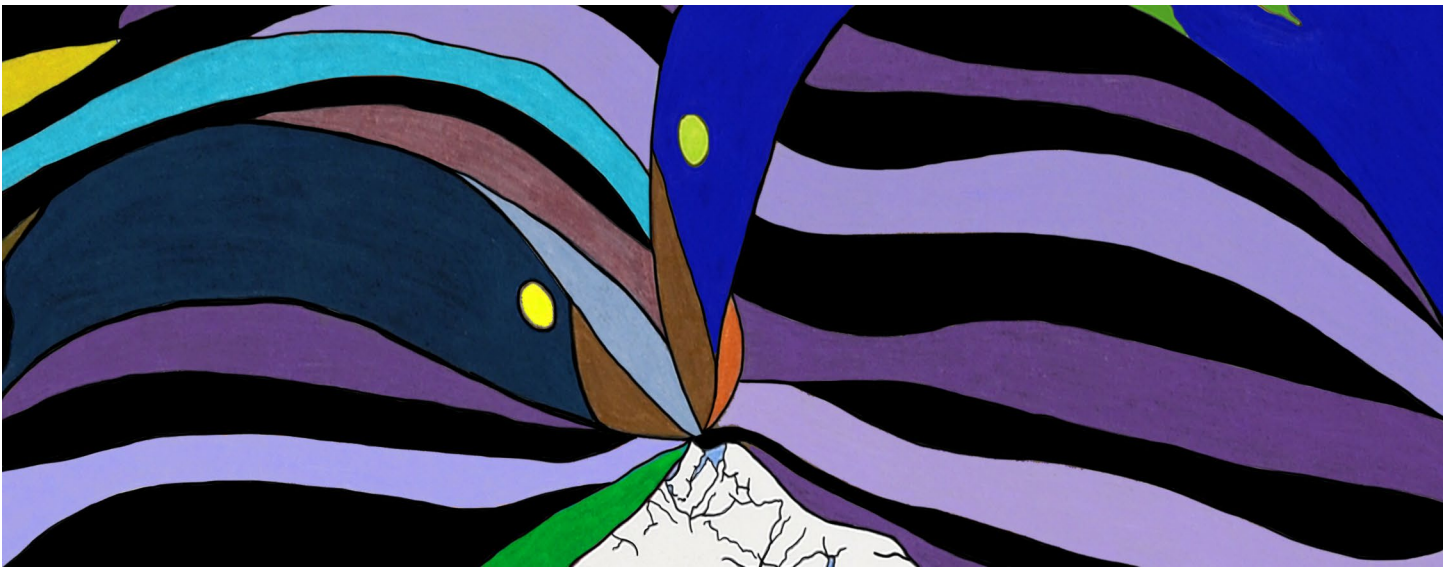
Pillar #2: Education

Education is a commitment to create ongoing learning opportunities to educate the organization's people at all levels about the importance of cultural awareness during the reconciliation journey.

Everyone has a role to play in learning about Indigenous history, the truth of this land, traditional knowledge, and core sustainability values such as the Seventh Generation Principle and Seven Fundamental Truths. A commitment to education means recognizing Indigenous peoples as partners and leaders, not merely stakeholders.

“You cannot do all the work as a corporation or government and then come to the end and address the Indigenous issues. That is backwards. You have to address the Indigenous issues first and do the hard work upfront. The way to do the hard work first is by empowering Indigenous communities to co-lead these processes by supporting their capacity to do so.”

JP Gladu



Ooloosie Saila

“In Canada, we have to revisit the land use plans that exist today and give some leadership responsibilities to Indigenous people. Even the term land use has an association with consumption, versus, for example, the term land relationship. If you have a relationship with something, you have more respect, whether it’s land, a tool, or an individual. We should be trying to incorporate Indigenous world views into these land relationship plans that recognize and take the best of the knowledge systems that exist.”

Steven Nitah



Pillar #3: Employment

Employment is a commitment to engage and empower current and future Indigenous professionals at the organization so they can achieve the impact they seek and have opportunities to lead at every level.

It might mean employing Indigenous knowledge holders as environmental monitors and stewards of the land, setting targets for hiring commitments/preferences for Indigenous peoples, and establishing special programs for training, mentorship, and dealing with systemic issues and conditions.



Pillar #4: Economic empowerment

Economic empowerment is a commitment to create a positive impact and drive value for Indigenous communities by actively engaging Indigenous communities and businesses in the organization’s sustainable economic opportunities and by working together with Indigenous businesses and hiring Indigenous peoples.

It might include recommending that Indigenous leaders drive and lead as project proponents with equity in resource and infrastructure development.

Employment creates the potential for impact at every level, and economic empowerment drives value and equity in Indigenous communities.



Adapted from Qavavau Manumie

Outlook

Climate change will be a defining issue for governments and businesses for many years. They should already be planning how they'll transition to operating in a low-carbon future; the cost of delaying this inevitable move will be to constrain opportunities and societal advancements for everyone.

Their success in this endeavour is inextricably linked to recognizing and respecting Indigenous peoples' inherent rights, spiritual and cultural connection to the land, and traditional ecological knowledge.

Engagement with Indigenous peoples should therefore be at the core of the journey to net-zero. This entails connecting and amplifying their voices and drawing on their subject matter expertise as cultural knowledge holders and custodians of the land.

By working collaboratively with Indigenous peoples and communities to foster meaningful and sustainable change for the benefit of all, we can lead Canada toward a more sustainable, inclusive economy and demonstrate world-class societal integration and leadership.

"Having Indigenous peoples' engagement and inclusion is a huge part of addressing climate change and reconciliation. There's no cookie-cutter approach to climate change for every geographic region. You've got to figure out what works, what those natural pathways were historically. And tribes know that better than anybody because we've been here the longest."

Cody Desautel

"Indigenous communities have an almost unparalleled opportunity to help address climate change in Canada: to develop forest conservation and improve forest management projects on their traditional territories, to manifest their priorities and goals around landscape management, and protect and keep carbon on the landscape."

Joseph Pallant

About the artists

Deloitte is honoured and grateful to the following talented Indigenous artists for allowing us to feature their work.

Qavavau Manumie

Qavavau is an acclaimed contemporary artist who lives and works in Kinngait, Nunavut. A multitasking graphic artist and printmaker, as well as a long-standing member of the Kinngait Cooperative, his colourful and skillfully created works range from the literal to the fantastical and are infused with meaning—and often a sense of humour.

Pauojoungie Saggiak

A highly accomplished graphic artist from Iqaluit, Nunavut, Pauojoungie developed an early appreciation of—and urge to depict—the wildlife around her and was later inspired by the talent and creativity of the Kinngait Cooperative artistic community. Mostly self-taught, her unique works are detailed reflections of her love of nature that range from soft and playful to bold and powerful.

Ningiukulu Teevee

Ningiukulu is one of the most celebrated members of the Kinngait Cooperative. A versatile, self-taught graphic artist, her highly sought-after creative works explore diverse themes and are rich with both traditional and contemporary Inuit culture. Also an accomplished writer, the vivid illustrations of sea life she created for her first children's book, *Alego*, helped bring to life the story of a young girl's day of discovery with her grandmother. *Alego* was nominated for the Governor General's Literary Award for Children's Literature – Illustration in 2009.

Ooloosie Saila

One of the youngest artists of the Kinngait Cooperative, Ooloosie is already a distinct and celebrated talent. Daring and confident in her use of colour and composition, her recent large-scale, imaginative depictions of grand Arctic landscapes are evocative, detailed, and nuanced. Sought after by Canadian and international collectors, we look forward to seeing more of this emerging artist's impressive creations for many years to come.

Permission to reproduce these works was kindly granted by Dorset Fine Arts, which was established in 1978 to promote the Inuit fine art created by the artists of the Kinngait Cooperative (also known as West Baffin Eskimo Cooperative) in Kinngait (Cape Dorset), Nunavut. From its showroom in Toronto and through galleries around the world, Dorset Fine Arts has cultivated and serviced the market for the now world-renowned works of Kinngait's outstanding community of artists with sales and exhibitions of prints, drawings, and sculptures.

This publication contains general information only and Deloitte is not, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this publication.

Contacts

Jason Rasevych

Partner, Financial Advisory
National Leader,
Indigenous Services
jrasevych@deloitte.ca

Henry Stoch

Canada Climate
& Sustainability Leader
hstoch@deloitte.ca

Contributors

Fiona Kirkpatrick Parsons

Charles Perron

Stephanie Coulter

Nathan Steeghs

Jennifer Lee

JP Gladu

Joseph Pallant

Steven Nitah

Cody Desautel

Kelly Brown



Notes

1. Truth and Reconciliation Commission of Canada, [Canada's Residential Schools: Reconciliation, The Final Report of the Truth and Reconciliation Commission, Volume 6](#), 2015, p. 10.
2. United Nations Environment Programme (UNEP), [The Heat Is On: A world of climate promises not yet delivered, Emissions Gap Report 2021](#), 2021, p. XXIV, Section 7.
3. Intergovernmental Panel on Climate Change (IPCC), [Climate Change 2021: The Physical Science Basis, Sixth Assessment Report](#), 2021, p.1-53, lines 1-3.
4. United Nations Framework Convention on Climate Change (UNFCCC), [Canada's 2021 Nationally Determined Contribution \(NDC\) Under the Paris Agreement](#), July 2021, p. 1, and Government of Canada, "Greenhouse gas emissions," accessed March 07, 2022.
5. Truth and Reconciliation Commission of Canada, [Truth and Reconciliation Commission of Canada: Calls to Action](#), 2015, p.1.
6. Government of Canada, "Treaties and agreements – Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC)," accessed March 07, 2022.
7. United Nations, [United Nations Declaration on the Rights of Indigenous Peoples \(UNDRIP\)](#), 2007, p. 1–29.
8. Parliament of Canada, "Royal Assent to Bill C-15, an Act respecting the UN Declaration on the Rights of Indigenous Peoples," June 21, 2021.
9. UN Department of Economic and Social Affairs, "The effects of climate change on Indigenous Peoples," accessed March 07, 2022.
10. Kate Abnett and Simon Jessop, "Britain, Canada, EU throw weight behind 2030 biodiversity protection goal," Reuters, September 28, 2020.
11. USGS (US Geological Survey), "How do changes in climate and land use relate to one another?," accessed March 07, 2022.
12. IPCC, [Special Report on Climate Change and Land](#), updated 2020, p. 14, para A.4.
13. IPCC, [Climate Change 2007: Impacts, Adaptation and Vulnerability](#) (Working Group II), 2007, p. 673, 15.6.1 Case study: traditional knowledge for adaptation.
14. IPCC, [Special Report on Climate Change and Land](#), p. 29–31, section C.
15. IPCC, (AR6), "Climate Change 2021, The Physical Science Basis," p. 1–78.
16. Assembly of First Nations, "Honouring Earth," accessed March 07, 2022.
17. Indigenous Corporate Training Inc, "What is the Seventh Generation Principle?," May 30, 2020.
18. Biodiversity BC, [Staying the Course, Staying Alive – Coastal First Nations Fundamental Truths: Biodiversity, Stewardship and Sustainability](#), 2009, p. 11–71.
19. Frank Brown, "Our people have borne witness to climate change through deep time: Indigenous place-based people transitioning to a low-carbon economy," Canadian Climate Institute, October 13, 2021.
20. Biodiversity BC, [Staying the Course, Staying Alive](#), December 2009.
21. Ibid, p. VII.
22. Government of Canada, "Greenhouse gas emissions," accessed March 07, 2022.
23. Government of Canada, "Government of Canada confirms ambitious new greenhouse gas emissions reduction target," press release, July 12, 2021.
24. Environment and Climate Change Canada, [Canadian Environmental Sustainability Indicators: Greenhouse Gas Emissions](#), 2020, p. 16.
25. Deloitte Canada, "How Canada can decarbonize by 2050," accessed March 07, 2021.
26. Wildlife Conservation Society Canada (WCS), "Northern Peatlands in Canada: An Enormous Carbon Storehouse," accessed March 07, 2022.
27. Justine Townsend, Faisal Moola, and Mary-Kate Craig, "Indigenous Peoples are critical to the success of nature-based solutions to climate change," FACETS, July 16, 2020.
28. Government of British Columbia, "Great Bear Rainforest Agreement Highlights," 2016.
29. YouTube, "Natural Climate Solutions Series: Celebrating 20 Years of Coastal First Nations," March 29, 2021.
30. Coastal First Nations, "Carbon Offsets Help Build a Sustainable Coastal Economy," Coastal First Nations Newsletter, November 2017, p. 4.
31. Deloitte Canada, [The Deloitte Canada Reconciliation Action Plan: Shaping a shared path for reconciliation](#), June, 2021.

About Deloitte

Deloitte provides audit and assurance, consulting, financial advisory, risk advisory, tax, and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and service to address clients' most complex business challenges. Deloitte LLP, an Ontario limited liability partnership, is the Canadian member firm of Deloitte Touche Tohmatsu Limited. Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Our global Purpose is making an impact that matters. At Deloitte Canada, that translates into building a better future by accelerating and expanding access to knowledge. We believe we can achieve this Purpose by living our Shared Values to lead the way, serve with integrity, take care of each other, foster inclusion, and collaborate for measurable impact.

To learn more about Deloitte's approximately 330,000 professionals, over 11,000 of whom are part of the Canadian firm, please connect with us on [LinkedIn](#), [Twitter](#), [Instagram](#), or [Facebook](#).