



Fall 2019

Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada

Independent Reviewer's Report

REPORT 2

**Departmental Progress in Implementing Sustainable
Development Strategies**



Office of the
Auditor General
of Canada

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The Report is available on our website at www.oag-bvg.gc.ca.

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Introduction

Background

Departmental sustainable development strategies

2.1 The Government of Canada has committed to sustainable development as a principle for the ecological use of natural, social, and economic resources. Every 3 years, the Federal Sustainable Development Strategy provides a government-wide perspective on environmental and sustainable development goals, targets, and actions. Federal departments and agencies identified in the *Federal Sustainable Development Act* are required to prepare their own sustainable development strategies; the act also requires these strategies to comply with and contribute to the federal strategy (Exhibit 2.1).

Exhibit 2.1 How departmental strategies are intended to contribute to the Federal Sustainable Development Strategy



2.2 Under the *Auditor General Act*, the Commissioner of the Environment and Sustainable Development has a duty to monitor and report on the extent federal departments and agencies that are subject to the *Federal Sustainable Development Act* have contributed to meeting the targets set out in the federal strategy. The Commissioner also monitors and reports on how well these organizations have met the objectives and implemented the plans set out in their departmental strategies.

Focus of the review

2.3 This review focused on whether federal departments and agencies contributed to the goal of sustainably managed lands and forests in the 2016–2019 Federal Sustainable Development Strategy.

2.4 Federal departments and agencies that contribute to the federal goal of sustainably managed lands and forests must indicate in their departmental sustainable development strategies which departmental targets and actions contribute to the federal goal. Progress on these targets and actions is to be reported annually to Parliament in the supplementary tables of the departmental results reports.

2.5 In our review, we examined the 2017–20 departmental sustainable development strategies developed by 7 federal organizations, as well as the progress reported in the respective supplementary tables of the 2017–18 departmental results reports.

2.6 Included in this review are the 7 departments and agencies that contribute to the goal:

- Atlantic Canada Opportunities Agency
- Canada Economic Development for Quebec Regions
- Department of Finance Canada
- Environment and Climate Change Canada
- Innovation, Science and Economic Development Canada
- Natural Resources Canada
- Parks Canada

2.7 This review is important because departmental results reports are intended to inform Parliament of actual departmental performance, as compared with the plans in departmental strategies. By reviewing progress, we can give assurance to Parliament on the quality of the reports. In turn, these reports can help Parliament and Canadians understand progress toward the goal of sustainably managed lands and forests. Forests are a valuable economic driver for Canada; they also support Canada's biodiversity and provide a variety of ecosystem services, such as storing carbon dioxide and filtering air and water.

2.8 The procedures performed in a review engagement vary in nature and timing from an audit, and are less in extent than for an audit. Consequently, the level of assurance obtained in this review is substantially lower than the assurance obtained in an audit.

2.9 More details about the review objective, scope, approach, and criteria are in **About the Review** at the end of this report (see pages 11–13).

Findings, Recommendations, and Responses

Overall message



2.10 Overall, we found that the departments and agencies were not required to report on their contributions toward the goals of the Federal Sustainable Development Strategy in the supplementary tables of their 2017–18 departmental results reports. It was not clear how the reported results for the targets and actions that the departments and agencies had planned in their 2017–20 departmental sustainable development strategies contributed to the federal goal of sustainably managed lands and forests. In our view, the federal government cannot demonstrate progress on sustainable development unless federal departments and agencies plan and report on results that clearly indicate their contributions to federal goals and targets.

Federal sustainable development goal: Sustainably managed lands and forests

Context

2.11 The 2016–2019 Federal Sustainable Development Strategy sets out 13 goals and 26 targets. The strategy sets out the goal of sustainably managed lands and forests as follows: “Lands and forests support biodiversity and provide a variety of ecosystem services for generations to come.” The strategy sets out 3 targets to achieve that goal:

- “By 2020, at least 17% of terrestrial areas and inland water are conserved through networks of protected areas and other effective area-based conservation measures.”
- “By 2019, the condition of 90% of ecological integrity indicators in national parks is maintained or improved.”
- “Between now and 2020, maintain Canada’s annual timber harvest at or below sustainable wood supply levels.”

Federal departments and agencies did not clearly indicate their contributions to the goal of sustainably managed lands and forests

What we found

2.12 We found that although departments and agencies reported results, it was not clear how those results contributed to or supported the federal targets aimed at achieving the goal of sustainably managed lands and forests.

2.13 Our analysis supporting this finding presents what we examined and discusses the following topics:

- Planned departmental targets and actions
- Reported departmental results

Why this finding matters

2.14 This finding matters because, if the responsible federal departments and agencies do not clearly show the connection between their actions and the targets for achieving the federal goal, Canadians cannot know whether lands and forests are being preserved for the benefit of the environment, the economy, and future generations.

Recommendations

2.15 Our recommendations in this area of examination appear at paragraphs 2.21, 2.25, and 2.26.

Analysis to support this finding

2.16 **What we reviewed.** We reviewed whether departments and agencies

- established targets and actions in their 2017–20 departmental sustainable development strategies that contributed to and supported the federal goal of sustainably managed lands and forests
- followed the guidance provided by Environment and Climate Change Canada on developing their 2017–20 departmental sustainable development strategies, along with Treasury Board of Canada Secretariat guidance on 2017–18 reporting

2.17 We also reviewed whether the results reported by departments and agencies in the supplementary tables of their 2017–18 departmental results reports contributed to the federal goal of sustainably managed lands and forests.

2.18 **Planned departmental targets and actions.** We found that departments and agencies included many targets and actions in their 2017–20 departmental strategies but did not clearly indicate how these would contribute to the federal targets under the goal. Furthermore, many of the departmental targets did not clearly demonstrate their contributions to federal targets, because they did not measure outcomes or outputs. Good performance indicators measure outcomes or outputs, rather than activities or inputs.

2.19 We found that departments and agencies did not follow the guidance provided by Environment and Climate Change Canada and the Treasury Board of Canada Secretariat to clearly establish how targets and actions would contribute to the federal goal. In our opinion, if departments and agencies had followed the guidance, they could have avoided several challenges, such as unclear descriptions of several targets and actions, an unclear description of the contribution to the federal goal and targets, and missing baseline information.

2.20 Some departmental strategies were supposed to contribute to the federal target of maintaining Canada’s annual timber harvest at or below sustainable wood supply levels. Here is an example of a departmental action that was clearly stated: The department would work collaboratively with provinces, territories, federal agencies, and Indigenous communities

to implement and advance wildland fire and forest pest strategies. However, the department measured the success of this action by the number of meetings and advisory committees it participated in. In our view, the departmental action was adequate, but its reported results did not clearly indicate how those actions contributed to the federal target.

2.21 Recommendation. Departments and agencies that contribute to the goal of sustainably managed lands and forests should ensure that the targets and actions in their sustainable development strategies clearly state their contributions to the goal and targets of the Federal Sustainable Development Strategy.

The Atlantic Canada Opportunities Agency's response. Agreed. The Atlantic Canada Opportunities Agency will continue to follow the Treasury Board of Canada Secretariat's and Environment and Climate Change Canada's guidance to ensure that measures and targets better translate the agency's contributions to federal objectives and targets, as stated in the Federal Sustainable Development Strategy.

Canada Economic Development for Quebec Regions' response. Agreed. Canada Economic Development for Quebec Regions will continue to follow Environment and Climate Change Canada's and the Treasury Board of Canada Secretariat's guidance on the development of measures and targets for its departmental sustainable development strategy. The agency will continue to respond to inquiries from the individuals responsible for the Federal Sustainable Development Strategy, in keeping with the agency's ongoing commitment to support the achievement of the federal government's objectives through the agency's interventions and activities.

The Department of Finance Canada's response. Agreed. As the Department of Finance Canada only indirectly contributed to this goal through the passage of Bill C-63, the department will report only on direct contributions toward this goal in the future.

Environment and Climate Change Canada's response. Agreed. Environment and Climate Change Canada will follow its Sustainable Development Office's and the Treasury Board of Canada Secretariat's guidance. The department will ensure its programs that are responsible for departmental actions in support of sustainable development goals clearly state, in future annual updates of its departmental sustainable development strategy, how departmental actions and targets contribute to the federal targets and goals as stated in the Federal Sustainable Development Strategy.

More specifically, the department will update the data collection and report templates for its departmental sustainable development strategy to capture explanations of how departmental actions and targets contribute to federal targets and goals.

Innovation, Science and Economic Development Canada's response. Agreed. Sustainable Development Technology Canada, a foundation accountable to the Minister of Innovation, Science and Economic Development, has a mandate that is broader than funding projects related to sustainably managed lands and forests. The foundation seeks to fund the development and demonstration of new sustainable development technologies related to climate change, clean air, clear water, and clean soil. Therefore, the foundation funds projects in accordance with its broader mandate, which may include projects related to sustainably managed lands and forests that may contribute to the federal target. The foundation does not have any sector-specific funding targets—the foundation's competitive funding selection process is sector agnostic, provided the beneficiary contributes to its mandate. The department's 2020–23 Departmental Sustainable Development Strategy and input to the 2019–2022 Federal Sustainable Development Strategy's reporting will work to realign the foundation's contribution to the appropriate federal goal (the goal of clean growth) to better attribute impacts of investment in the future.

Natural Resources Canada's response. Agreed. Natural Resources Canada will continue to follow the Treasury Board of Canada Secretariat's and Environment and Climate Change Canada's guidance. The department will ensure that departmental actions and targets in future annual updates of its 2017–20 Departmental Sustainable Development Strategy will clearly state how the department supports the 2016–2019 Federal Sustainable Development Strategy's targets and goals.

Specifically, for Goal 8 of the Federal Sustainable Development Strategy, Natural Resources Canada will review its indicators to clearly show how it supports the federal strategy's goals and targets within the mandate, which is to provide advice and support through the department's scientific research and analysis regarding sustainably managed lands and forests.

Parks Canada's response. Agreed. The mandate of Parks Canada directly aligns with the Federal Sustainable Development Strategy's goals concerning sustainably managed lands and forests. In its regular business and in annual results reporting to parliamentarians and Canadians, the agency reports on conservation initiatives and investments concerning the establishment of terrestrial and marine protected areas and the health of existing national parks. The agency will continue to ensure that the actions and targets of its departmental sustainable development strategy clearly state the contribution to the goals and targets of the Federal Sustainable Development Strategy. This action will be part of the agency's reporting on progress for the 2018–19 fiscal year and in the development of its 2020–23 Departmental Sustainable Development Strategy.

2.22 Reported departmental results. In the 2017–18 departmental results reports, the 7 departments and agencies reported on the progress of 24 departmental targets. In our assessment of the targets reported,

we found that departments and agencies achieved or exceeded results for 11, while 7 could not be assessed, and 6 remained in progress.

2.23 We found that departments and agencies were not required to report on the contributions of their results to the Federal Sustainable Development Strategy goal and targets. We analyzed the contributions of the results toward each of the reported departmental targets and actions. In our analysis, we could not determine a clear link between most of the reported results and their contributions to the federal goal and targets (Exhibit 2.2).

Exhibit 2.2 Examples of departmental results whose contributions to the federal targets were not always clear

Federal target	Departmental target	Reported result	Our assessment of contribution
By 2020, at least 17% of terrestrial areas and inland water are conserved through networks of protected areas and other effective area-based conservation measures.	Conserve 189,780 hectares by 31 March 2018, from a baseline of 164,891 hectares in 2013–14.	Through the Ecological Gifts Program, 190,393 hectares of ecologically sensitive land was secured.	Clear contribution. This result clearly contributes to the number of hectares of protected land in Canada and to the federal target.
Between now and 2020, maintain Canada's annual timber harvest at or below sustainable wood supply levels.	Average of 20 clean technology projects (including some related to sustainable forestry) approved and contracted per year over past 5 years. Average of 80% of projects completed within 5 years.	A foundation that is accountable to the Minister of Innovation, Science and Economic Development approved 24 new projects in 2017–18. The foundation has an overall average of 88% of projects being completed within 5 years.	Unclear contribution. The link between the reported result and the federal target is unclear.

2.24 In our view, including this information in departmental results reports would allow the reader to understand departmental progress and the contributions of departmental actions to the federal goals and targets.

2.25 **Recommendation.** Environment and Climate Change Canada should revise its guidance on the supplementary tables for reporting on the departmental sustainable development strategies, so that departments and agencies report on the contribution of their results to the Federal Sustainable Development Strategy.

***Environment and Climate Change Canada's response.** Agreed.
Environment and Climate Change Canada will revise its guidance to provide examples and information to departments and agencies in future*

reports that will help them to better demonstrate how their results contribute to the targets and goals as stated in the 2016–2019 and 2019–2022 federal sustainable development strategies.

2.26 Recommendation. In the supplementary tables of their departmental results reports, departments and agencies should clearly report on the contributions of their results to the Federal Sustainable Development Strategy goals and targets.

The Atlantic Canada Opportunities Agency’s response. *Agreed. The Atlantic Canada Opportunities Agency will continue to follow the Treasury Board of Canada Secretariat’s and Environment and Climate Change Canada’s guidance to ensure that when reporting on its results, it expresses more clearly its contributions to federal objectives and targets, as stated in the Federal Sustainable Development Strategy.*

Canada Economic Development for Quebec Regions’ response. *Agreed. Canada Economic Development for Quebec Regions will continue to follow the Treasury Board of Canada Secretariat’s guidance to report on its contribution to achieving the Federal Sustainable Development Strategy’s outcomes and targets in its departmental results report.*

The Department of Finance Canada’s response. *Agreed. The Department of Finance Canada will continue to follow the guidance provided by the Treasury Board of Canada Secretariat and the Sustainable Development Office of Environment and Climate Change Canada. The department will ensure that it clearly reports in future departmental reports against its 2017–20 Departmental Sustainable Development Strategy on the contributions of its results to the Federal Sustainable Development Strategy’s targets and goals to which it directly contributes.*

Environment and Climate Change Canada’s response. *Agreed. Environment and Climate Change Canada will follow its Sustainable Development Office’s and the Treasury Board of Canada Secretariat’s guidance. The department will ensure its programs that are responsible for departmental results clearly state, in future reports against its 2017–20 Departmental Sustainable Development Strategy, how the department’s results contribute to the federal targets and goals as stated in the 2016–2019 Federal Sustainable Development Strategy.*

More specifically, the department will update the data collection and report templates for its departmental results report to capture explanations of how departmental actions and targets contribute to federal targets and goals.

Innovation, Science and Economic Development Canada's response. Agreed. Sustainable Development Technology Canada, a foundation accountable to the Minister of Innovation, Science and Economic Development, has a mandate that is broader than funding projects related to sustainably managed lands and forests. The foundation seeks to fund the development and demonstration of new sustainable development technologies related to climate change, clean air, clear water, and clean soil. Therefore, the foundation funds projects in accordance with its broader mandate, which may include projects related to sustainably managed lands and forests that may contribute to the federal target. The foundation does not have any sector-specific funding targets—the foundation's competitive funding selection process is sector agnostic, provided the beneficiary contributes to its mandate. The department's 2020–23 Departmental Sustainable Development Strategy and input to the 2019–2022 Federal Sustainable Development Strategy's reporting will work to realign the foundation's contribution to the appropriate federal goal (the goal of clean growth) to better attribute impacts of investment in the future. Once realigned, contributions of the results to the Federal Sustainable Development Strategy will be reflected in the supplementary tables of the departmental results report.

Natural Resources Canada's response. Agreed. Natural Resources Canada will continue to follow the Treasury Board of Canada Secretariat's and Environment and Climate Change Canada's guidance. The department will ensure to clearly report, in future departmental results reports against its 2017–20 Departmental Sustainable Development Strategy, its progress in meeting its targets and how results support the federal goals for sustainably managed lands and forests.

Specifically, for Goal 8 of the Federal Sustainable Development Strategy, Natural Resources Canada will clearly explain how the results contribute to the Federal Sustainable Development Strategy, consistent with its mandate, regarding sustainably managed lands and forests.

Parks Canada's response. Agreed. The mandate of Parks Canada directly aligns with the Federal Sustainable Development Strategy's goals concerning sustainably managed lands and forests. In its regular business and in annual results reporting to parliamentarians and Canadians, the agency reports on conservation initiatives and investments concerning the establishment of terrestrial and marine conservation areas and on the health of existing national parks. In the supplementary tables of its departmental results report, the agency will draw more evident links between its results for conserving lands and forests to the goals and targets of the Federal Sustainable Development Strategy. This action will be part of the agency's reporting for the 2018–19 fiscal year and going forward.

Conclusion

2.27 On the basis of our review of the 2017–20 departmental sustainable development strategies and the 2017–18 supplementary tables in the departmental results reports, we concluded that the 7 departments and agencies did not contribute to meeting the goal of sustainably managed lands and forests in the 2016–2019 Federal Sustainable Development Strategy. Departments and agencies did not clearly indicate how progress on targets and actions in their sustainable development strategies contributed to the federal goal and related targets.

About the Review

This independent limited assurance report was prepared by the Office of the Auditor General of Canada on the contribution of departmental sustainable development strategies to Goal 8 of the Federal Sustainable Development Strategy: sustainably managed lands and forests. Our responsibility was to provide objective information, advice, and assurance to assist Parliament in its scrutiny of the government's management of resources and programs, and to conclude on whether the departmental sustainable development strategies complied in all significant respects with the applicable criteria.

All the work in this review was performed to a meaningful level of assurance in accordance with the Canadian Standard for Assurance Engagements (CSAE) 3001—Direct Engagements set out by the Chartered Professional Accountants of Canada (CPA) in the CPA Canada Handbook—Assurance.

The Office applies the Canadian Standard on Quality Control 1 and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the review work, we have complied with the independence and other ethical requirements of the relevant rules of professional conduct applicable to the practice of public accounting in Canada, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular process, we obtained the following from each entity management:

- confirmation of management's responsibility for the subject under review
- acknowledgement of the suitability of the criteria used in the review
- confirmation that all known information that has been requested, or that could affect the findings or conclusion, has been provided
- confirmation that the review report is factually accurate

Review objective

The objective of this review was to determine whether departments and agencies contributed to meeting the goal of sustainably managed lands and forests in the 2016–2019 Federal Sustainable Development Strategy.

Scope and approach

The procedures performed in a review engagement vary in nature and timing from an audit, and are less in extent than for an audit. Consequently, the level of assurance obtained in this review is substantially lower than the assurance obtained in an audit.

The federal departments and agencies that contribute to the goal of sustainably managed lands and forests included in this review are as follows:

- Atlantic Canada Opportunities Agency
- Canada Economic Development for Quebec Regions

- Department of Finance Canada
- Environment and Climate Change Canada
- Innovation, Science and Economic Development Canada
- Natural Resources Canada
- Parks Canada

We did not review departments and agencies that were not required to contribute to the strategy under subsection 11(1) of the *Federal Sustainable Development Act*.

This engagement is a limited assurance direct engagement. Evidence was gathered through document review and analysis, interviews with department and agency officials, and data analysis from the entities contributing to the sustainably managed lands and forests goal of the 2016–2019 Federal Sustainable Development Strategy.

Criteria

Criteria	Sources
To determine whether departments and agencies contributed to meeting the goal for sustainably managed lands and forests in the 2016–2019 Federal Sustainable Development Strategy, we used the following criteria:	
Departmental strategies comply with the Treasury Board of Canada Secretariat's direction and Environment and Climate Change Canada's guidance.	<ul style="list-style-type: none"> • <i>Federal Sustainable Development Act</i>
Departmental strategy actions contribute to Federal Sustainable Development Strategy actions.	<ul style="list-style-type: none"> • <i>Federal Sustainable Development Act</i>
Lead departments (Environment and Climate Change Canada and Natural Resources Canada) have strategy targets that contribute to Federal Sustainable Development Strategy targets.	<ul style="list-style-type: none"> • <i>Auditor General Act</i> • <i>Federal Sustainable Development Act</i>
Departments have met their strategy objectives to the extent expected.	<ul style="list-style-type: none"> • <i>Auditor General Act</i> • <i>Federal Sustainable Development Act</i>
Lead departments (Environment and Climate Change Canada and Natural Resources Canada) contribute to the achievement of Federal Sustainable Development Strategy targets.	<ul style="list-style-type: none"> • <i>Auditor General Act</i> • <i>Federal Sustainable Development Act</i> • Federal Sustainable Development Strategy 2016 to 2019 Management Framework

Period covered by the review

The review covered the period between 6 October 2017 and 20 November 2018.

Date of the report

We obtained sufficient and appropriate audit evidence on which to base our conclusion on 11 June 2019, in Ottawa, Canada.

Review team

Principal: Heather Miller

Director: Elsa Da Costa

Leendert van Beerschoten

Christiane Curry

Caron Mervitz

Stacey O'Malley

List of Recommendations

The following table lists the recommendations and responses found in this report. The paragraph number preceding the recommendation indicates the location of the recommendation in the report, and the numbers in parentheses indicate the location of the related discussion.

Recommendation	Response
Federal sustainable development goal: Sustainably managed lands and forests	
<p>2.21 Departments and agencies that contribute to the goal of sustainably managed lands and forests should ensure that the targets and actions in their sustainable development strategies clearly state their contributions to the goal and targets of the Federal Sustainable Development Strategy. (2.18–2.20)</p>	<p>The Atlantic Canada Opportunities Agency’s response. Agreed. The Atlantic Canada Opportunities Agency will continue to follow the Treasury Board of Canada Secretariat’s and Environment and Climate Change Canada’s guidance to ensure that measures and targets better translate the agency’s contributions to federal objectives and targets, as stated in the Federal Sustainable Development Strategy.</p> <p>Canada Economic Development for Quebec Regions’ response. Agreed. Canada Economic Development for Quebec Regions will continue to follow Environment and Climate Change Canada’s and the Treasury Board of Canada Secretariat’s guidance on the development of measures and targets for its departmental sustainable development strategy. The agency will continue to respond to inquiries from the individuals responsible for the Federal Sustainable Development Strategy, in keeping with the agency’s ongoing commitment to support the achievement of the federal government’s objectives through the agency’s interventions and activities.</p> <p>The Department of Finance Canada’s response. Agreed. As the Department of Finance Canada only indirectly contributed to this goal through the passage of Bill C–63, the department will report only on direct contributions toward this goal in the future.</p> <p>Environment and Climate Change Canada’s response. Agreed. Environment and Climate Change Canada will follow its Sustainable Development Office’s and the Treasury Board of Canada Secretariat’s guidance. The department will ensure its programs that are responsible for departmental actions in support of sustainable development goals clearly state, in future annual updates of its departmental sustainable development strategy, how departmental actions and targets contribute to the federal targets and goals as stated in the Federal Sustainable Development Strategy.</p> <p>More specifically, the department will update the data collection and report templates for its departmental sustainable development strategy to capture explanations of how departmental actions and targets contribute to federal targets and goals.</p> <p>Innovation, Science and Economic Development Canada’s response. Agreed. Sustainable Development Technology Canada, a foundation accountable to the Minister of Innovation, Science and Economic Development, has a mandate that is broader than funding projects related to sustainably managed lands and forests. The</p>

Recommendation	Response
<p>2.25 Environment and Climate Change Canada should revise its guidance on the supplementary tables for reporting on the departmental sustainable development strategies, so that departments and agencies report on the contribution of their results to the Federal Sustainable Development Strategy. (2.22–2.24)</p>	<p>foundation seeks to fund the development and demonstration of new sustainable development technologies related to climate change, clean air, clear water, and clean soil. Therefore, the foundation funds projects in accordance with its broader mandate, which may include projects related to sustainably managed lands and forests that may contribute to the federal target. The foundation does not have any sector-specific funding targets—the foundation’s competitive funding selection process is sector agnostic, provided the beneficiary contributes to its mandate. The department’s 2020–23 Departmental Sustainable Development Strategy and input to the 2019–2022 Federal Sustainable Development Strategy’s reporting will work to realign the foundation’s contribution to the appropriate federal goal (the goal of clean growth) to better attribute impacts of investment in the future.</p> <p>Natural Resources Canada’s response. Agreed. Natural Resources Canada will continue to follow the Treasury Board of Canada Secretariat’s and Environment and Climate Change Canada’s guidance. The department will ensure that departmental actions and targets in future annual updates of its 2017–20 Departmental Sustainable Development Strategy will clearly state how the department supports the 2016–2019 Federal Sustainable Development Strategy’s targets and goals.</p> <p>Specifically, for Goal 8 of the Federal Sustainable Development Strategy, Natural Resources Canada will review its indicators to clearly show how it supports the federal strategy’s goals and targets within the mandate, which is to provide advice and support through the department’s scientific research and analysis regarding sustainably managed lands and forests.</p> <p>Parks Canada’s response. Agreed. The mandate of Parks Canada directly aligns with the Federal Sustainable Development Strategy’s goals concerning sustainably managed lands and forests. In its regular business and in annual results reporting to parliamentarians and Canadians, the agency reports on conservation initiatives and investments concerning the establishment of terrestrial and marine protected areas and the health of existing national parks. The agency will continue to ensure that the actions and targets of its departmental sustainable development strategy clearly state the contribution to the goals and targets of the Federal Sustainable Development Strategy. This action will be part of the agency’s reporting on progress for the 2018–19 fiscal year and in the development of its 2020–23 Departmental Sustainable Development Strategy.</p> <p>Environment and Climate Change Canada’s response. Agreed. Environment and Climate Change Canada will revise its guidance to provide examples and information to departments and agencies in future reports that will help them to better demonstrate how their results contribute to the targets and goals as stated in the 2016–2019 and 2019–2022 federal sustainable development strategies.</p>

Recommendation	Response
<p>2.26 In the supplementary tables of their departmental results reports, departments and agencies should clearly report on the contributions of their results to the Federal Sustainable Development Strategy goals and targets. (2.22–2.24)</p>	<p>The Atlantic Canada Opportunities Agency’s response. Agreed. The Atlantic Canada Opportunities Agency will continue to follow the Treasury Board of Canada Secretariat’s and Environment and Climate Change Canada’s guidance to ensure that when reporting on its results, it expresses more clearly its contributions to federal objectives and targets, as stated in the Federal Sustainable Development Strategy.</p> <p>Canada Economic Development for Quebec Regions’ response. Agreed. Canada Economic Development for Quebec Regions will continue to follow the Treasury Board of Canada Secretariat’s guidance to report on its contribution to achieving the Federal Sustainable Development Strategy’s outcomes and targets in its departmental results report.</p> <p>The Department of Finance Canada’s response. Agreed. The Department of Finance Canada will continue to follow the guidance provided by the Treasury Board of Canada Secretariat and the Sustainable Development Office of Environment and Climate Change Canada. The department will ensure that it clearly reports in future departmental reports against its 2017–20 Departmental Sustainable Development Strategy on the contributions of its results to the Federal Sustainable Development Strategy’s targets and goals to which it directly contributes.</p> <p>Environment and Climate Change Canada’s response. Agreed. Environment and Climate Change Canada will follow its Sustainable Development Office’s and the Treasury Board of Canada Secretariat’s guidance. The department will ensure its programs that are responsible for departmental results clearly state, in future reports against its 2017–20 Departmental Sustainable Development Strategy, how the department’s results contribute to the federal targets and goals as stated in the 2016–2019 Federal Sustainable Development Strategy.</p> <p>More specifically, the department will update the data collection and report templates for its departmental results report to capture explanations of how departmental actions and targets contribute to federal targets and goals.</p> <p>Innovation, Science and Economic Development Canada’s response. Agreed. Sustainable Development Technology Canada, a foundation accountable to the Minister of Innovation, Science and Economic Development, has a mandate that is broader than funding projects related to sustainably managed lands and forests. The foundation seeks to fund the development and demonstration of new sustainable development technologies related to climate change, clean air, clear water, and clean soil. Therefore, the foundation funds projects in accordance with its broader mandate, which may include projects related to sustainably managed lands and forests that may contribute to the federal target. The foundation does not have any sector-specific funding targets—the foundation’s competitive funding selection process is sector agnostic, provided the beneficiary contributes to its mandate. The department’s 2020–23 Departmental Sustainable Development Strategy and input to</p>

Recommendation	Response
	<p>the 2019–2022 Federal Sustainable Development Strategy’s reporting will work to realign the foundation’s contribution to the appropriate federal goal (the goal of clean growth) to better attribute impacts of investment in the future. Once realigned, contributions of the results to the Federal Sustainable Development Strategy will be reflected in the supplementary tables of the departmental results report.</p> <p>Natural Resources Canada’s response. Agreed. Natural Resources Canada will continue to follow the Treasury Board of Canada Secretariat’s and Environment and Climate Change Canada’s guidance. The department will ensure to clearly report, in future departmental results reports against its 2017–20 Departmental Sustainable Development Strategy, its progress in meeting its targets and how results support the federal goals for sustainably managed lands and forests.</p> <p>Specifically, for Goal 8 of the Federal Sustainable Development Strategy, Natural Resources Canada will clearly explain how the results contribute to the Federal Sustainable Development Strategy, consistent with its mandate, regarding sustainably managed lands and forests.</p> <p>Parks Canada’s response. Agreed. The mandate of Parks Canada directly aligns with the Federal Sustainable Development Strategy’s goals concerning sustainably managed lands and forests. In its regular business and in annual results reporting to parliamentarians and Canadians, the agency reports on conservation initiatives and investments concerning the establishment of terrestrial and marine conservation areas and on the health of existing national parks. In the supplementary tables of its departmental results report, the agency will draw more evident links between its results for conserving lands and forests to the goals and targets of the Federal Sustainable Development Strategy. This action will be part of the agency’s reporting for the 2018–19 fiscal year and going forward.</p>

Fall 2019

**Reports of the Commissioner of the Environment
and Sustainable Development to the Parliament of Canada**

1. Review of the 2018 Progress Report on the Federal Sustainable Development Strategy
2. Departmental Progress in Implementing Sustainable Development Strategies
3. Environmental Petitions Annual Report