

# 2023 to 2024 Departmental Sustainable Development Strategy Report

Office of the Auditor General of Canada

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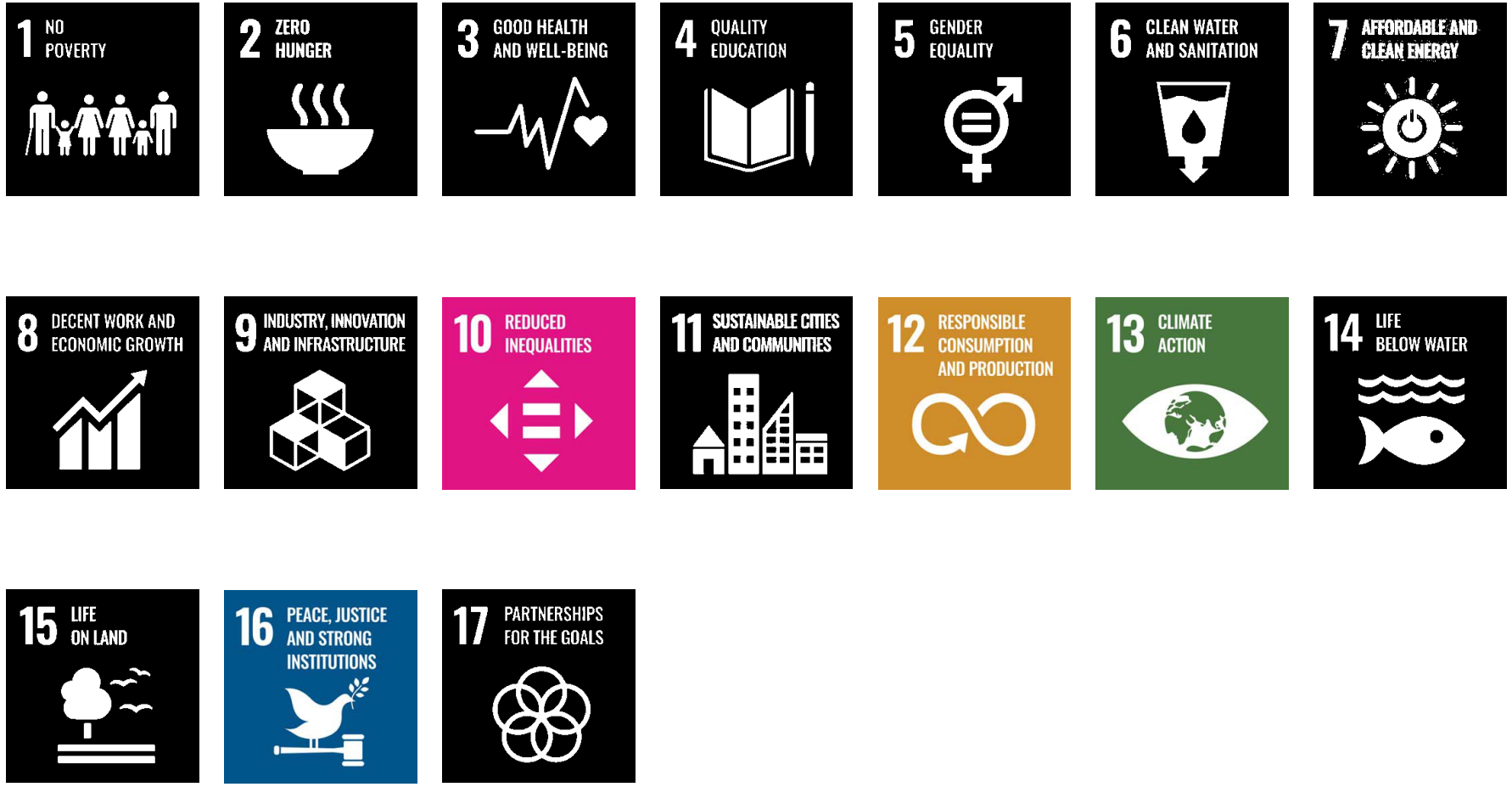
# Introduction to the 2023 to 2024 Departmental Sustainable Development Strategy Report

The [2022 to 2026 Federal Sustainable Development Strategy \(FSDS\)](#) presents the Government of Canada's sustainable development goals and targets, as required by the [Federal Sustainable Development Act](#). This is the first FSDS to be framed using the 17 Sustainable Development Goals (SDGs) of the United Nations' 2030 Agenda for Sustainable Development and provides a balanced view of the environmental, social, and economic dimensions of sustainable development.

The [Federal Sustainable Development Act](#) also sets out [7 principles](#) that must be considered in the development of the FSDS and departmental sustainable development strategies. These basic principles have been considered and incorporated into the OAG's 2023 to 2027 Departmental Sustainable Development Strategy. This report provides a report on progress related to the OAG's Departmental Sustainable Development Strategy in the 2023–24 fiscal year.



# Commitments for the Office of the Auditor General of Canada





## GOAL 10: ADVANCE RECONCILIATION WITH INDIGENOUS PEOPLES AND TAKE ACTION ON INEQUALITY

### **FSDS context:**

The OAG contributes to the Government of Canada's implementation of Goal 10 by aligning its internal policies and practices to support the implementation of the [\*United Nations Declaration on the Rights of Indigenous Peoples Act\*](#) and the Clerk of the Privy Council's 2021 Call to Action on Anti-Racism, Equity, and Inclusion in the Federal Public Service.

The OAG has strengthened its efforts in anti-racism, equity, and inclusion since 2021 and has developed plans on employment equity, accessibility, diversity, and inclusion that support departmental actions toward the goal. A gender-based analysis plus lens is applied to our internal operations, which aligns with the OAG's ongoing commitment to maintaining a healthy, equitable, diverse, and inclusive workplace.

Priority 1 in our 2022–24 Strategic Plan is to ensure that we have an inclusive, diverse, skilled, and engaged workforce that is united in its values, behaviours, and actions. The OAG's 2023–26 People Management Strategy includes a focus area centred on diversity and inclusion. The organization has also developed a diversity and inclusion plan that aligns with the OAG's 3-year employment equity plan. The OAG's resourcing plan, accessibility plan, and ongoing awareness, learning, and training activities will contribute to the creation of a workforce in an inclusive workplace that is representative of the Canadian population.

**Target theme:** Advancing reconciliation with First Nations, Inuit, and Métis communities

**Target:** Between 2023 and 2026, and every year on an ongoing basis, develop and table annual progress reports on implementing the *United Nations Declaration on the Rights of Indigenous Peoples Act* (Minister of Justice and Attorney General of Canada)

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
<p>Implement the <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i></p>	<p>Provide targeted federal government procurement opportunities to Indigenous people.</p> <p><b>Program:</b> Legislative auditing</p>	<p><b>Performance indicator:</b> Percentage of the value of total contracts to Indigenous businesses</p> <p><b>Starting point:</b> 3.95% in 2022–23</p> <p><b>Target:</b> 5% by 2024–25</p>	<p>Providing Indigenous businesses with increased procurement opportunities supports the Government of Canada's goal of ensuring that Indigenous people are supported by initiatives that promote connection, development, access, and improvement and that they can fully participate in all aspects of Canada's economy. This action also contributes to the implementation of shared priority 79 of Canada's <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i> Action Plan 2023–2028.</p> <p><b>Relevant targets or ambitions:</b>  <b>United Nations' Sustainable Development Goal target 10.4:</b> Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality</p> <p><b>Canadian Indicator Framework ambition 10.1:</b> Canadians live free of discrimination and inequalities are reduced</p>	<p><b>Indicator result:</b> 3.0% in 2023–24</p> <p><b>Notes:</b> We are confident that we will achieve the target 5.0% by 31 March 2025. We remain committed to providing Indigenous businesses with increased procurement opportunities, in support of the Government of Canada's goal and in keeping with Sustainable Development Goal 10.</p>

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<p>Implement the <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i></p>	<p>Deliver training to employees that will build fundamental understanding and competence about the history, rights, and title of Indigenous peoples, treaties, the United Nations Declaration on the Rights of Indigenous Peoples, the <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i>, the dynamics of respectful relations, Indigenous-specific systemic racism, and meaningful reconciliation.</p>	<p><b>Performance indicator:</b> Percentage of staff that have completed mandatory training on Indigenous topics</p> <p><b>Starting point:</b> New indicator</p> <p><b>Target:</b> 80% by 2024–25</p>	<p>In line with shared priority 14 of <a href="#">Canada's action plan</a>, we will roll out mandatory training to all employees with a view to having 90% of employees complete this training by 31 March 2027. By providing foundational training, co-created by Indigenous subject matter experts, we will help our employees acquire a fundamental understanding and competence about the history, rights, and title of Indigenous peoples, treaties, the United Nations Declaration on the Rights of Indigenous Peoples, the <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i>, the dynamics of respectful relations, Indigenous-specific systemic racism, and meaningful reconciliation. This will contribute to the government's goal of ensuring a Canada where all peoples and sectors of Canadian society respect the diversity and distinctiveness of Indigenous peoples and their inherent, constitutional, and human rights and where there are systems, structures, and processes that uphold those human rights.</p>	<p><b>Indicator result:</b> 48.0% in October 2024</p> <p><b>Notes:</b> This result is from the midpoint of the fiscal year. We are confident that we will achieve 80.0% completion by 31 March 2025. This mandatory training serves to deepen employees' understanding of Indigenous history in Canada and the need for meaningful reconciliation, in keeping with Goal 10.</p>

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			<p><b>Relevant targets or ambitions:</b> <b>United Nations' Sustainable Development Goal target 10.3:</b> Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies, and practices and promoting appropriate legislation, policies, and action in this regard</p> <p><b>Canadian Indicator Framework ambition 10.1:</b> Canadians live free of discrimination and inequalities are reduced</p>	
<p>Implement the <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i></p>	<p>Contribute to progress toward meaningful reconciliation with Indigenous peoples through our performance audit work.</p>	<p><b>Performance indicator:</b> Number of reports examining the Government of Canada's progress on measures included in its <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i> Action Plan 2023–2028</p> <p><b>Starting point:</b> New indicator; timing of first engagement to be determined</p> <p><b>Target:</b> 2 reports (1 at the midpoint and 1 at the end of the 2023–2028 action plan)</p>	<p>In line with shared priority 19 of <a href="#">Canada's action plan</a>, this work will assist the government in ensuring oversight and accountability on the implementation of the United Nations Declaration on the Rights of Indigenous Peoples.</p> <p><b>Relevant targets or ambitions:</b> <b>Canadian Indicator Framework ambition 10.1:</b> Canadians live free of discrimination and inequalities are reduced</p>	<p><b>Indicator result:</b> will be available in 2025–26</p> <p><b>Notes:</b> A status report on Indigenous programs is included in our future audit plans. Commitments related to the United Nations Declaration on the Rights of Indigenous Peoples will be considered in the planning for this audit.</p>



**Target theme:** Taking action on inequality

**Target:** Each year, the federal public service meets or surpasses the workforce availability for women, Indigenous persons, persons with a disability, and members of a visible minority (President of the Treasury Board)

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<p>Foster diversity, inclusion and accessibility in the federal public service</p>	<p>Each year, meet or surpass the workforce availability for employment equity groups at the OAG.</p> <p><b>Program:</b> Legislative auditing</p>	<p><b>Performance indicator:</b> Number and percentage of employees who identify as Indigenous</p> <p><b>Starting point:</b> 20 employees (2.5%) (31 March 2022)</p> <p><b>Target:</b> 28 employees (3.5%) (by 31 March 2024)</p> <p><b>Performance indicator:</b> Number and percentage of employees who identify as a person with a disability</p> <p><b>Starting point:</b> 39 employees (4.9%) (31 March 2022)</p> <p><b>Target:</b> 86 employees (10.9%) (by 31 March 2024)</p>	<p>Actions that foster an inclusive workplace support government-wide commitments to equity-seeking groups. A greater diversity in points of view will lead to more diverse perspectives being applied in program design and program delivery.</p> <p><b>Relevant targets or ambitions:</b> <b>United Nations’ Sustainable Development Goal target 10.3:</b> Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies, and practices and promoting appropriate legislation, policies, and action in this regard</p> <p><b>Canadian Indicator Framework ambition 10.1:</b> Canadians live free of discrimination and inequalities are reduced</p> <p><b>Canadian Indicator Framework indicator 10.2.1:</b> Proportion of the</p>	<p><b>Indicator result:</b> 10 employees (1.2%) identify as Indigenous (31 March 2024)</p> <p><b>Notes:</b> The OAG did not meet this target because of departures among employees who identify as Indigenous. A review of our employment systems is underway to remove barriers from our hiring processes with the aim of promoting equity, accessibility, diversity, and inclusion. As we move forward with our hiring efforts, this approach will align with Goal 10 by ensuring equal opportunities for Indigenous peoples at the OAG.</p> <p><b>Indicator result:</b> 91 employees (10.8%) identify as a person with a disability (31 March 2024)</p> <p><b>Notes:</b> The OAG has exceeded the target. We expect limited onboarding opportunities of new employees in 2024–25. However, we remain committed to doing our part to eliminate inequalities by removing any employment and other</p>

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		<p><b>Performance indicator:</b> Number and percentage of employees within the Executive group who identify as Indigenous, as Black, as a racialized person (a member of a visible minority), or as a person with a disability</p> <p><b>Starting point:</b> 27 employees (15.9%) of the Executive group (31 March 2022)</p> <p><b>Target:</b> 43 employees (24.8%) of the Executive group (by 31 March 2024)</p>	<p>population reporting discrimination or unfair treatment</p> <p><b>Global Indicator Framework target 10.3.1:</b> Proportion of population reporting having personally felt discriminated against or harassed in the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law</p>	<p>barriers for employees living with disabilities, in keeping with Goal 10.</p> <p><b>Indicator result:</b> 44 employees (24.6%) of the executive group identify as Indigenous, as Black, as a racialized person or as a person with a disability (31 March 2024)</p> <p><b>Notes:</b> The OAG has met the target. We expect limited onboarding opportunities of new employees within the executive group in 2024–25. However, we remain committed to promoting and increasing diversity and inclusion among our decision makers, in keeping with Goal 10.</p>



# GOAL 12: REDUCE WASTE AND TRANSITION TO ZERO-EMISSION VEHICLES

**FSDS context:**

The OAG continues to contribute actively to enhancing the environmental and social well-being of the workplace and the community it operates in. Over the next 4 years, the OAG will build on existing efforts that its employees have advanced to incorporate sustainable development measures into its operations and to help employees live a more environmentally friendly lifestyle.

**Target theme:** Federal Leadership on Responsible Consumption

**Target:** The Government of Canada’s procurement of goods and services will be net-zero emissions by 2050, to aid the transition to a net-zero, circular economy (all ministers)

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Transform the federal light-duty fleet	Ensure that future additions to the OAG’s light-duty fleet are zero-emission vehicles.  <b>Program:</b> Legislative auditing	<b>Performance indicator:</b> Percentage of the OAG’s light-duty fleet vehicles that are zero-emission vehicles  <b>Starting point:</b> The OAG fleet consists of 1 vehicle, a gas/electric hybrid that was purchased in 2021 through Public Services and Procurement Canada. The vehicle selected was compliant with the Treasury Board’s Directive on Fleet	This action will contribute to the government’s objective that the conventional light-duty on-road fleet comprises 100% zero-emission vehicles by 2030. It also supports the following ambitions and indicators:	<b>Indicator result:</b> 100.0% in April 2024  <b>Notes:</b> In April 2024, the OAG replaced its vehicle with a zero-emission vehicle, ahead of the anticipated date of 2026. This marks the OAG’s contribution to the Government of Canada’s transition to 100.0% zero-emission vehicles and reducing its greenhouse gas emissions, in keeping with the objectives of Goal 12:

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		<p>Management: Executive Vehicles in effect at the time.</p> <p><b>Target:</b> 100% on replacement of current vehicle (currently anticipated for 2026)</p>	<p><b>Relevant targets or ambitions:</b> <b>Canadian Indicator Framework ambition 12.1:</b> Canadians consume in a sustainable manner</p> <p><b>Canadian Indicator Framework target 12.1:</b> Zero-emission vehicles represent 10% of new light duty vehicle sales by 2025, 30% by 2030 and 100% by 2040</p> <p><b>Canadian Indicator Framework indicator 12.1.1:</b> Proportion of new light duty vehicle registrations that are zero-emission vehicles</p> <p><b>Global Indicator Framework target 12.7:</b> Promote public procurement practices that are sustainable, in accordance with national policies and priorities</p>	<p>Reduce waste and transition to zero-emission vehicles.</p>
<p>Strengthen green procurement criteria</p>	<p>Incorporate elements of the Greening Government Strategy into OAG procurement practices.</p> <p><b>Program:</b> Legislative auditing</p>	<p><b>Performance indicator:</b> 100% of the specialists in procurement, who have been appointed at the OAG for longer than 6 months, have completed the Canada School of Public Service's Green Procurement course.</p> <p>Starting point: 100% in 2022-23</p>	<p>By incorporating environmental considerations into purchasing decisions, green procurement helps reduce greenhouse gas emissions from government operations and our supply chain.</p>	<p><b>Indicator result:</b> 100.0% in September 2024</p> <p><b>Notes:</b> All OAG procurement specialists appointed for more than 6 months have completed the Canada School of Public Service's Green Procurement course. The OAG remains committed to doing its part in making the Government of Canada's procurement of goods and services</p>

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		Target: 100%	<p><b>Relevant targets or ambitions:</b>  <b>Canadian Indicator Framework ambition 12.2:</b> Canadians consume in a sustainable manner</p> <p><b>Canadian Indicator Framework indicator 12.2.1:</b> Proportion of businesses that adopted selected environmental protection activities and management practices</p> <p><b>Global Indicator Framework target 12.7:</b> Promote public procurement practices that are sustainable, in accordance with national policies and priorities</p>	net-zero emissions by 2050 to aid the transition to a net-zero, circular economy in keeping with Goal 12.
Strengthen green procurement criteria	<p>Incorporate elements of the Greening Government Strategy into OAG procurement practices.</p> <p><b>Program:</b> Legislative auditing</p>	<p><b>Performance indicator:</b> Percentage of acquisitions of electronic equipment and appliances that are ENERGY STAR certified</p> <p><b>Starting point:</b> New indicator; baseline data will be collected in 2023–24</p> <p><b>Target:</b> 90% by 31 March 2025</p>	<p>By incorporating environmental considerations into purchasing decisions, green procurement helps reduce greenhouse gas emissions from government operations and our supply chain.</p> <p><b>Relevant targets or ambitions:</b>                      Canadian Indicator Framework ambition 12.2: Canadians consume in a sustainable manner</p> <p><b>Canadian Indicator Framework indicator 12.2.1:</b> Proportion of businesses that adopted selected</p>	<p><b>Indicator result:</b> 91.6% in 2023–24</p> <p><b>Notes:</b> The following result was determined by comparing ENERGY STAR certified products with the products purchased by the OAG. The OAG will continue to do its part in reducing greenhouse gas emissions and contributing to Goal 12 by prioritizing energy efficient alternatives. We aim to maintain our results over the 90.0% target for the years to come.</p>

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			environmental protection activities and management practices  <b>Global Indicator Framework target 12.7:</b> Promote public procurement practices that are sustainable, in accordance with national policies and priorities	



## GOAL 13: TAKE ACTION ON CLIMATE CHANGE AND ITS IMPACTS

### **FSDS context:**

The OAG is taking action to help reduce its ecological footprint and better withstand the impact of climate change.

The OAG FLEX initiative is a multi-phased workplace modernization initiative that coincided with the gradual reintroduction of OAG staff to the office following the period of remote working during the coronavirus disease (COVID-19) pandemic. The initiative also involves upgrading our physical workspace in Ottawa and enabling modern hybrid work. Our upgrade of physical workspaces will proceed throughout the 2023–24 and 2024–25 fiscal years. This work is being led by Public Services and Procurement Canada and complies with the latest requirements from the Greening Government Strategy and Public Services and Procurement Canada’s Departmental Sustainable Development Strategy.

Once the renovations to our Ottawa offices are completed, we will have reduced our footprint in Ottawa by 50%. Given the reduction in commuting by many employees compared with pre-pandemic levels, we expect that the OAG’s emissions from transportation, traffic congestion, and air pollution are also reduced, in support of the [Greening Government Strategy](#).

**Target theme:** Federal Leadership on Greenhouse Gas Emissions Reductions and Climate Resilience

**Target:** The Government of Canada will transition to net-zero carbon operations for facilities and conventional fleets by 2050 (all ministers)

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<p>Implement the Greening Government Strategy through measures that reduce greenhouse gas emissions, improve climate resilience, and green the government’s overall operations</p>	<p>Align relevant departmental operating policies to further incorporate greening and climate resilience.</p> <p><b>Program:</b> Legislative auditing</p>	<p><b>Performance indicator:</b> Percentage of applicable internal OAG policies that have greening government considerations embedded</p> <p><b>Starting point:</b> The applicable policy identified in 2023 does not have greening government considerations.</p> <p><b>Target:</b> Greening criteria is embedded into 100% of applicable OAG policies identified by 31 March 2025</p>	<p>By incorporating greening government and climate resilience activities into our operations, the OAG will contribute to low-carbon, environmentally responsible growth and to maintaining our ecosystems.</p> <p>Increasing our resilience to the effects of climate change will help the OAG and, in turn, the Government of Canada to maintain the business continuity of their operations in the face of large-scale disruptions caused by climate change.</p> <p><b>Relevant targets or ambitions:</b> <b>Canadian Indicator Framework ambition 13.1:</b> Canadians reduce their greenhouse gas emissions</p> <p><b>Canadian Indicator Framework target 13.1:</b> By 2030, reduce Canada’s total greenhouse gas emissions by 40 to 45%, relative to 2005 emission levels. By 2050, achieve economy-wide net-zero greenhouse gas emissions.</p> <p><b>Canadian Indicator Framework indicator 13.1.1:</b> Greenhouse gas emissions</p>	<p><b>Indicator result:</b> will be available in 2024–25</p> <p><b>Notes:</b> The OAG is in the first phase of reviewing its internal policies with the aim of adding greening government considerations where applicable, in keeping with Goal 13.</p>



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			<p><b>Global Indicator Framework target 13.2:</b> Integrate climate change measures into national policies, strategies and planning</p> <p><b>Global Indicator Framework indicator 13.2.2:</b> Total greenhouse gas emissions per year</p>	

**Target:** The Government of Canada will transition to climate resilient operations by 2050 (all ministers)

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<p>Reduce risks posed by climate change to federal assets, services and operations.</p>	<p>Consider potential effects of climate change on all OAG assets, services, and operations across Canada.</p> <p><b>Program:</b> Legislative auditing</p>	<p><b>Performance indicator:</b> Percentage of key corporate planning processes in which climate change considerations were taken into account</p> <p><b>Starting point:</b> New indicator; baseline data will be collected in 2023–24</p> <p><b>Target:</b> 100% of the following:</p>	<p><b>Relevant targets or ambitions:</b> <b>Canadian Indicator Framework ambition 13.2:</b> Canadians are well-equipped and resilient to face the effects of climate change</p> <p><b>Global Indicator Framework target 13.1:</b> Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries</p>	<p><b>Indicator result:</b> 100.0% in 2023–24</p> <p><b>Notes:</b> Climate change and its impacts were considered in the updating of the OAG's Business Continuity Plan and Corporate Risk Profile. The OAG remains committed to strengthening resilience and adaptive capacity to climate-related hazards and natural disasters to protect its employees</p>

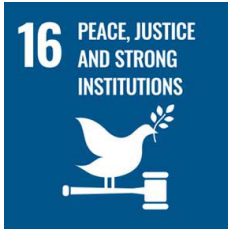
IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
		<ul style="list-style-type: none"> <li>• Business Continuity Plan (annually reviewed)</li> <li>• Corporate Risk Profile (risk assessment semi-annual updates)</li> </ul>		and the organization, in keeping with Goal 13.

### Initiatives advancing Canada’s implementation of SDG 13—Climate Action

The following initiatives demonstrate how the OAG’s programming supports the United Nations’ 2030 Agenda for Sustainable Development and the SDGs, supplementing the information outlined above.

PLANNED INITIATIVES	ASSOCIATED DOMESTIC TARGETS OR AMBITIONS AND/OR GLOBAL TARGETS	RESULTS ACHIEVED
<p>Carry out the responsibilities of the Commissioner of the Environment and Sustainable Development under the <i>Canadian Net-Zero Emissions Accountability Act</i> and examine and report annually on the Government of Canada’s implementation of the measures aimed at mitigating climate change.</p>	<p>The <i>Canadian Net-Zero Emissions Accountability Act</i> enshrines in legislation Canada’s commitment to achieving net-zero emissions by the year 2050 and provides a framework of accountability and transparency to deliver on it. This action supports the OAG’s legislative mandate to examine and report on Canada’s implementation of the act and to make recommendations to improve the effectiveness of implementation with respect to commitments under the 2030 Emissions Reduction Plan.</p> <p><b>Relevant targets or ambitions:</b> <b>Canadian Indicator Framework ambition 13.1:</b> Canadians reduce their greenhouse gas emissions</p>	<p>On 7 November 2023, the Commissioner of the Environment and Sustainable Development released a report titled <a href="#">Canadian Net-Zero Emissions Accountability Act—2030 Emissions Reduction Plan</a>. As part of the Commissioner’s requirements under the <i>Canadian Net-Zero Emissions Accountability Act</i>, this audit examined the Government of Canada’s progress toward meeting the 2030 greenhouse gas emissions reduction target. It found that the federal government is not on track to meet the target to reduce greenhouse gas emissions by at least 40.0% below the 2005 level by 2030.</p> <p>The audit will help Parliament hold the government to account for its plans and progress toward its greenhouse gas emission reduction target and for its commitments to Canadians and the international community. It serves</p>

PLANNED INITIATIVES	ASSOCIATED DOMESTIC TARGETS OR AMBITIONS AND/OR GLOBAL TARGETS	RESULTS ACHIEVED
	<p><b>Canadian Indicator Framework target 13.1.1:</b> By 2030, reduce Canada’s total greenhouse gas emissions by 40 to 45%, relative to 2005 emission levels. By 2050, achieve economy-wide net-zero greenhouse gas emissions</p> <p><b>Canadian Indicator Framework indicator 13.1.1:</b> Greenhouse gas emissions</p> <p><b>Global Indicator Framework target 13.2.2:</b> Total greenhouse gas emissions per year</p>	<p>as a benchmark for measuring success now and in the future. Timely and effective implementation of the mitigation measures is essential for the 2030 Emissions Reduction Plan to succeed.</p> <p>Another progress report on the <i>Canadian Net-Zero Emissions Accountability Act</i> is expected in 2024.</p>



## GOAL 16: PROMOTE A FAIR AND ACCESSIBLE JUSTICE SYSTEM, ENFORCE ENVIRONMENTAL LAWS, AND MANAGE IMPACTS

### **FSDS context:**

The OAG conducts legislative audits to promote effective, accountable, and transparent institutions, which contributes to SDG 16 and FSDS Goal 16.

The OAG is committed to examining how government departments, agencies, Crown corporations, and territorial organizations are progressing toward their sustainable development commitments, including assessing progress toward the United Nations' 2030 Agenda for Sustainable Development and the SDGs. This work is supported by a refined audit methodology, increased capacity building, and monitoring which SDGs have been assessed in our audits. A specialist team within the OAG provides technical advice to audit teams, delivers training, and develops guidance and tools to increase awareness and knowledge of our audit professionals.

As part of our audit transformation initiative, we are reviewing our approach to the process that we use to select performance audit topics. In doing so, we incorporated the following into the audit proposal process: gender-based analysis plus; equity, diversity, and inclusion; and sustainable development considerations. We will continue our work to develop a tool that provides the public with information about the contributions of our audit work to the SDGs. We will also continue to advance sustainable development in our financial audit and special exams and monitoring any new developments through our established environmental, social, and corporate governance working group.

In support of the SDGs and their targets, the OAG will provide support domestically and internationally to building capacity in the domains of environmental and sustainable development auditing. Through our participation in the International Organization of Supreme Audit Institutions Working Group on Environmental Auditing, the Canadian Council of Legislative Auditors, and the Canadian Audit and Accountability Foundation's Fellowships Program, we will contribute to efforts to advance auditing and reporting on the SDGs and related sustainable development issues.

### Implementation strategies supporting the goal

This section is for implementation strategies that support the goal "Promote a fair and accessible justice system, enforce environmental laws, and manage impacts" but not a specific FSDS target.

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
Other	<p>Contribute to progress toward sustainable development in direct engagements (performance audits and special examinations).</p> <p><b>Program:</b> Legislative auditing</p>	<p><b>Performance indicator:</b> Percentage of direct engagements (performance audits and special examinations) that identify and assess risks related to sustainable development during audit planning</p> <p><b>Starting point:</b> New indicator; baseline data will be collected in 2023-24</p> <p><b>Target:</b> 100% annually</p>	<p>Through this action, the OAG monitors the contributions of our audit work to global and national sustainable development commitments, including the SDGs and FSDS goals. This performance information allows the OAG to track which social, environmental, and economic aspects of sustainable development we have assessed and supports the decision-making process for planning future audits.</p> <p><b>Relevant targets or ambitions:</b> All SDGs and FSDS goals and targets</p> <p><b>Canadian Indicator Framework ambition 16.7:</b> Canadians are supported by effective, accountable, and transparent institutions</p>	<p><b>Indicator result:</b> 100.0% in 2023-24</p> <p><b>Notes:</b> Risks related to sustainable development are assessed during the audit planning phase. Each audit team meets with the environment and sustainable development internal specialists to assess these risks. This work contributes to all SDGs.</p>

# Integrating Sustainable Development

The OAG considers economic, social, and environmental effects in all our audit work.

Our direct engagement audit methodology integrates sustainable development aspects (see [Section 2](#) of our 2023 to 2027 Departmental Sustainable Development Strategy report). During audit selection and planning, we assess the importance of, and risks associated with, sustainable development for each audit topic. This assessment feeds into the risk-based approach used to determine the scope of each audit.

We regularly track how our reports assess progress toward the SDGs. The OAG uses this information to monitor trends, take stock of which SDGs we have assessed in the past, and consider which areas we should focus on in the future.

Our financial audit work also integrates sustainable development. For example, in our annual commentary on financial audits, we report on the contribution of financial audits and special examinations to the SDGs and provide insights on environmental, social, and corporate governance and sustainability reporting as it relates to federal organizations.

The OAG is closely following developments related to national and international sustainability reporting and environmental, social, and corporate governance standards. In addition to conducting and publishing research on this topic, the OAG has created an internal working group to maintain knowledge of business on the reporting requirements for the public sector and Crown corporations, and on these requirements' impact on our audit work.



To raise awareness and build capacity, the OAG is committed to engaging staff on sustainable development. A specialist team within the OAG provides technical advice to audit teams, delivers training on integrating sustainable development into audit work, develops tools to build capacity, and produces internal guidance documents on topics such as auditing environmental issues, integrating SDGs into audits, and integrating gender, equity, diversity, and inclusion into audits. The OAG is also engaging all its employees on sustainable development by raising awareness and promoting best practices during annual events such as Earth Day, Environment Week, and Waste Reduction Week.

Sustainable development is reflected in our organization's communication and outreach. In particular, the Commissioner of the Environment and Sustainable Development comments on trends, findings, and audit recommendations related to sustainable development in various ways, including at parliamentary committee meetings, at public speaking engagements, and through participation in organizations such as the International Organization of Supreme Audit Institutions and the Network on Institutions for Future Generations.

Under the *Auditor General Act* and the *Federal Sustainable Development Act*, the Commissioner is tasked with monitoring and reporting on the government's efforts to protect the environment and promote sustainable development. The OAG supports Parliament in holding government accountable for the implementation of the FSDS, including departmental progress in implementing departmental sustainable development strategies, and reports on any matters related to the [environment and sustainable development](#) that the Commissioner considers should be brought to Parliament's attention. In 2023–24, the Commissioner of the Environment and Sustainable Development released 10 reports on the federal government's management of environmental and sustainable development issues. The OAG did not complete any strategic environmental assessments under the Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals in 2023–24 because we did not submit any proposals during that period.

In our Canadian Net-Zero Emissions Accountability Act—2030 Emissions Reduction Plan report published in November 2023, we recommended that Environment and Climate Change Canada and the Privy Council Office should make substantive information from the integrated climate lens analyses publicly available to meet the intent of the lens. The 2030 Emissions Reduction Plan states that the lens is to take into account climate and economic considerations to inform policy development and decision making across federal organizations. In response, Environment and Climate Change Canada committed to modernizing the Strategic Environmental Assessment regime to formalize a reporting mechanism among departments to demonstrate publicly how climate and other environmental effects were considered. The mechanism may build on and update the Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals, which requires the preparation of a public statement of environmental effects on select proposals.