



October 2025

Follow-up Review of Housing, Infrastructure and Communities Canada (HICC) Response to External Audits

Final Report

Internal Audit Directorate, Audit and Evaluation Branch (AEB)

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Executive Summary

Background

- Between 2018 and 2024, four external audits were completed by the Office of the Auditor General of Canada (OAG) and the Commissioner of the Environment and Sustainable Development (CESD), which had implication for Housing, Infrastructure and Communities Canada (HICC). As per the approved Integrated Audit and Evaluation Plan (IAEP) for 2024-25 to 2028-29, a follow-up review of HICC response to these external audits has been conducted¹.

Objective

- To provide assurance around the effectiveness of the implementation of recommendations and management action plans (MAPs) related to the following engagements, performed by external assurance providers (in parentheses):
 1. Investing in Canada Plan (IICP) [OAG],
 2. Funding Climate-Ready Infrastructure [CESD],
 3. Chronic Homelessness [OAG], and
 4. Greening of Building Materials in Public Infrastructures [CESD].

¹ See Appendix A for the follow-up review methodology.



Overall conclusion

- Actions included in HICC’s MAPs deriving from the external audits, mentioned above, have been effectively implemented by the expected completion date, or are on track to be implemented for three out of the four engagements in-scope. This includes Investing in Canada Plan, Funding Climate-Ready Infrastructure, and Greening of Building Materials in Public Infrastructure.
- MAPs related to the 2022 - OAG Chronic Homelessness external audit have been effectively implemented by the expected completion date for one of the three recommendations. The remaining ones are behind scheduled and have been substantially implemented (75-99%)². Plans are in place to complete the remaining MAPs.

Overall observations³

1. Investing in Canada Plan:

- The performance indicators for IICP have been reviewed and incorporated to the Horizontal Initiative Table (HIT). The HIT is updated annually as part of the Departmental Results Report and publicly available on HICC’s website. The legacy programs including their contribution to the objective of the plan, have been included in the HIT. A unified online reporting process has been developed, in collaboration with partners, to facilitate reporting on IICP performance indicators.

2. Funding Climate-Ready Infrastructure:

- The Climate Lens (CL) guidance and related Frequently Asked Questions (FAQs) have been updated, published and provided to proponents. HICC also reassessed and updated the internal CL Review Process. New management oversight measures were introduced, including a new quality assurance process. The process,

² See Appendix B for MAP assessment criteria.

³ See Appendix C for management responses to AEB recommendations and Appendix E for external providers recommendations.



documents and templates are now stored on a new resource platform called Agora, the Communities and Infrastructure Programs (CIP) Branch's Resource hub. Updates are made on an ongoing basis in the Program Information Management System.

- HICC, in collaboration with other government departments (OGDs), assisted in developing Sustainable Development Goals (SDGs) and Federal Sustainable Development Strategy indicators, in addition to developing methodologies that allow measuring departmental contributions to federal SDG targets (where relevant for new programs). Data on current programs with SDG-specific indicators are available in the [Departmental Results Report](#) (DRR). In addition, performance indicators of estimated emissions and resilience outcomes have been developed, and results are reported publicly in the annual IICP HIT.
- HICC continuously meets to assess gaps and build Gender-based Analysis Plus (GBA+) capacity across the organization, through a working group and offers training and processes for the management of their integration in the CL requirements.

3. Chronic Homelessness:

- HICC has published multiple reports using the shelter data since the implementation of technological solutions, and the Reaching Home Program Results Reporting Online system (RROL) has been fully implemented.
- HICC put in place a research plan to determine trends in homelessness. Out of the 6 expected products, 5 have been published. The remaining report was divided in two, with the first published in 2024-25, and the second completed and expected to be published in fall 2025. It was delayed as adequate data quality has only recently become available. Program adjustments have been made based on available results.



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- The coordinated access (CA) requirements have been implemented in 49 of the 60 communities. From the remaining 11 communities, one is located in Iqaluit, Nunavut and 10 are located in British Columbia (BC). For BC, HICC and the BC provincial government are working to implement an integrated and aligned approach that includes a new governance structure at the provincial and local levels. Communities have agreed to participate in the BC Alignment project (BCAP), including Greater Vancouver (GV), where efforts to achieve similar goals are being supported on a separate, parallel track with different timelines. The BCAP is currently in the last stage. HICC is actively engaged in the Implementation Plan and is closely monitoring progress. As for Nunavut, the community has provided an action plan and HICC is providing continuous support for the achievement of the CA requirements. The CA requirements are expected to be met by March 2026.
 - In 2023, HICC assumed a leading role in housing and homelessness policy and related programs. The previously created interdepartmental committees are still active to ensure ongoing collaboration with Federal Partners, including Canada Mortgage and Housing Corporation (CMHC) and Veteran Affairs Canada (VAC). HICC had put in place in 2023 a targeted awareness strategy in collaboration with CMHC, to inform communities of National Housing Strategy programs. The strategy was concluded once all communities had been informed and encouraged through planned activities to contact CMHC.

4. Greening of Building Materials in Public Infrastructure:

- The assessment of the viability of implementing embodied carbon disclosure requirements and the analysis of low carbon materials have been completed. HICC has put in place embodied carbon requirements which have been integrated into both the Canada Public Transit Fund (CPTF) and Canada Housing Infrastructure Fund (CHIF) programs. The embodied carbon requirements will be phased into future HICC funding programs, once announced, as appropriate. In the meantime, HICC is collaborating with OGDs and agencies who are also working on embodied carbon data and guidance to enable and ease their implementation.



Statement of Conformance

In my professional judgement as Chief Audit and Evaluation Executive, the follow-up review conforms with the Institute of Internal Auditors' *Global Internal Audit Standards* and the Government of Canada's *Policy on Internal Audit*, as supported by the results of the Quality Assurance and Improvement Program.

Nicole Zywicki, CPA, CFE

Chief Audit and Evaluation Executive

October 2025

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The audit team would like to thank those individuals who contributed to this project and, particularly employees who provided insights and comments as part of this engagement.



Introduction

Background

- Between 2018 and 2024, external audits were completed by the OAG and the CESD, which had implication for HICC. As per the approved IAEP for 2024-25 to 2028-29, a follow-up review of HICC's response to these external audits has been conducted.⁴

Objectives

- To provide assurance around the effectiveness of the implementation of recommendations and MAPs related to the following engagements, performed by other external assurance providers (in parentheses):
 1. Investing in Canada Plan [OAG],
 2. Funding Climate-Ready Infrastructure [CESD],
 3. Chronic Homelessness [OAG], and
 4. Greening of Building Materials in Public Infrastructures [CESD].

Scope

⁴ See Appendix A for the follow-up review methodology.



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- This follow-up review is to determine the implementation status of the related MAPs and seek to provide assurance that the Department is on track to meet its obligations.
 - The overall scope period covered includes activities related to the implementation of the MAPs submitted in response to the four external audits recommendations as indicated in the objective, which were fulfilled between fiscal years (FY) 2020/21 and 2024/25.

Follow-up Criteria⁵

For this follow-up review, a single criterion was applied to all recommendations, which is the following:

- The MAP submitted in response to the 4 external audit recommendations performed by the OAG and CESD, have been fully implemented or are on track to be implemented.

⁵ See Appendix D for the follow-up review criterion and sub-criteria.



Conclusion and Observation summary

- This follow-up review concluded the following:
 1. **Investing in Canada plan [OAG]**- Actions included in related MAPs have been effectively implemented by the expected completion date.
 2. **Funding Climate-Ready Infrastructure [CESD]**: Actions included in related MAPs have been effectively implemented by the expected completion date.
 3. **Greening of Building Materials in Public Infrastructure [CESD]**: Actions included in related MAPs are on track to be implemented by the expected completion date, which is March 31, 2027.
 4. **Chronic Homelessness**: Actions included in related MAPs have been effectively implemented by the expected completion date for one of the three recommendations. The remaining ones are behind scheduled and have been substantially implemented (75-99%). Plans including expected completion dates are in place to complete the remaining MAPs.



Observations Summary

External audit: Investing in Canada Plan [OAG – 2021]

Recommendation ⁶	Sub-criteria	Status of the MAPs	MAPs implemented by the expected completion date (Y/N/On track)	Action(s) required to achieve Full Implementation
9.53	1.1.1.1 1.1.2.1 1.1.3.1	Full implementation (100% complete)	Y	None

⁶ See Appendix E for detailed recommendations and management action plans.



External audit: Funding Climate-Ready Infrastructure [CESD – 2021]

Recommendation⁷	Sub-criteria	Status of the MAPs	MAPs implemented by the expected completion date (Y/N/On track)	Action(s) required to achieve Full Implementation
4.32	2.1.1.1	Full implementation (100% complete)	Y	None
4.54	2.2.1.1	Full implementation (100% complete)	Y	None
4.62	2.1.1.1 ⁸ 2.3.2.1 2.3.2.2	Full implementation (100% complete)	Y	None
4.72	2.4.1.1	Full implementation (100% complete)	Y	None

⁷ See Appendix E for detailed recommendations and management action plans.

⁸ Sub-criteria 2.1.1.1 was applied to assess MAPs submitted in response to recommendation 4.62.



4.79	2.5.1.1	Full implementation (100% complete)	Y	None
4.89	2.6.1.1 2.6.1.2	Full implementation (100% complete)	Y	None



External audit: Chronic Homelessness [OAG – 2022]

Recommendation ⁹	Sub-criteria	Status of the MAPs	MAPs implemented by the expected completion date (Y/N/On track)	Action(s) required to achieve Full Implementation
5.45	3.1.1.1 3.2.1.1 3.3.1.1 3.3.1.2 3.4.1.1	Substantial Implementation (75-99% complete)	N	Publish the final report from the research plan (expected fall 2025).
5.49	3.5.1.1	Substantial Implementation (75-99% complete)	N	Complete the BC and Federal CA System Alignment Project. Work with GV and Iqaluit to complete the implementation of the CA.
5.62	3.6.1.1	Full implementation (100% complete)	Y	None

⁹ See Appendix E for detailed recommendations and management action plans.



External audit: Greening in Building Materials in Public Infrastructure [CESD – 2024]

Recommendation ¹⁰	Sub-criteria	Status of the MAPs	MAPs implemented by the expected completion date (Y/N/On track)	Action(s) required to achieve Full Implementation
2.62	4.1.1.1	Substantial Implementation (75-99% complete)	On track	Phase-in embodied carbon requirements as future funding programs are announced, as applicable.

¹⁰ See Appendix E for detailed recommendations and management action plans.



Appendix A: Follow-up Review Methodology

In accordance with HICC's approved 2024 to 2029 IAEP, the Audit and Evaluation Branch undertook the follow-up review of HICC's response to external audit activities performed by other (external) assurance providers (e.g. OAG/CESD).

Risk Assessment

This follow-up review's main objective was to provide assurance surrounding the effectiveness of the implementation of recommendations and MAPs related to the four external audits in-scope. Since the risks have already been assessed and addressed by the external entities, which has been embedded within their recommendations, the AEB determined there was no need to develop a risk assessment of its own.

Audit criteria and sub-criteria (found in Appendix D) were developed to guide the follow-up review fieldwork and form the basis for the overall follow-up review's conclusion.



Document Review, Interviews and Walkthrough

This follow-up review included various tests, as considered necessary, to provide assurance on the overall follow-up review conclusion.

These tests included, but were not limited to, interviews, review of documentation related to the implementation of the action plans (i.e.: record of decisions, meeting minutes, emails, project plans, briefing notes, etc.) and review of related/updated documentation and/or those created resulting in the implementation of the action plans (i.e.: processes, reports, etc.).

The field work was substantially completed in May 2025.

These follow-up review findings were communicated to the office of primary interest (OPI)/auditee to validate facts and to confirm the clarity, accuracy, and completeness of the information reported.

Scope Limitation / Non-Conformance

The overall scope period includes activities related to the implementation of the MAPs submitted in response to the four external audits recommendations as indicated in the objective, which were fulfilled between FYs 2020/21 and 2024/25. This follow-up review focused on the implementation status of the MAPs submitted in response to the external audits, rather than the results of the implementation actions on the programs' outcome (which could be part of future evaluations, based on the AEB's IAEP planning processes). However, the MAPs were previously submitted, accepted by the OAG and CESD as acceptable actions to address the risks associated with the recommendations.



Appendix B: MAP Assessment Criteria¹¹

Status	Definition
No Progress or Insignificant Progress (0-24% complete).	No action taken by management or insignificant progress. Actions such as striking a new committee, having meetings and generating informal plans are insignificant progress.
Planning Stage (25-49% complete).	Formal plans for organizational changes have been created and approved by the appropriate level of management (at a sufficiently senior level, usually at the Executive Committee level or equivalent) with appropriate resources and a reasonable timetable.
Preparation for Implementation (50-74% complete).	The entity has begun necessary preparation for implementation, such as hiring or training staff, or developing or acquiring the necessary resources to implement the recommendation.
Substantial Implementation (75-99% complete).	Structures and processes are in place and integrated in some parts of the organization, and some achieved results have been identified. The entity has a short-term plan and timetable for full implementation.
Full Implementation (100% complete).	Structures and processes are operating as intended and are implemented fully in all intended areas of the organization.

¹¹ This table was taken from the *Follow-up of the Office of the Auditor General of Canada's Audit of providing relocation services* published by the Department of National Defense in May 2019.



Appendix C: Management Action Plan

External audit: Chronic Homelessness [OAG – 2022]

External assurance provider recommendations ¹²	Sub-criteria ¹³	Follow-up review Recommendations	Management Action Plan	Key Deliverables	OPI and due date
5.45	3.3.1.1	HICC should work on completing the remaining products of the research plan and publish the results when available. This will lead to a better understanding of trends in homelessness and guide HICC in making program adjustments to address the needs of people experiencing homelessness and chronic homelessness.	Complete and publish remaining item of the research plan	Five of six products are now published. The sixth report was divided in two, with the one report published in 2024-25, and the other now completed (as adequate data is now available) and expected to be published in fall 2025.	Housing and Homelessness Branch (HHB) Fall 2025

¹² See Appendix E for detailed recommendations and management action plans.

¹³ See Appendix D for the engagement criterion and sub-criteria.



5.49	3.5.1.1	HICC should complete the BCAP, and work with GV and Iqaluit to complete the implementation of CA. This will bring more consistency, equity and efficiency in services provided to people experiencing or at-risk of homelessness in the province of BC and Nunavut.	Support Iqaluit and BC to complete implementation of CA	<p>Iqaluit: Support City of Iqaluit to implement action plan and meet requirements by March 2026.</p> <p>BC: Support 10 communities in implementing integrated and aligned approach to addressing homelessness and meet requirements by March 2026.</p>	<p>HHB</p> <p>March 2026</p>
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External audit: Greening of Building Materials in Public Infrastructure [CESD – 2024]

External assurance provider recommendations ¹⁴	Sub-criteria ¹⁵	Follow-up review Recommendations	Management Action Plan	Key Deliverables	OPI and due date
2.62	4.1.1.1	HICC is on track to implement the MAP by the expected deadline, which is March 31, 2027. HICC should continue their work on embodied carbon data and guidance, maintain their involvement and collaboration with OGDs and agencies, as well as continue to prepare to phase-in the embodied carbon requirements when future funding programs will be announced, as applicable.	<p>The detailed action plan includes 4 interim milestones – all on track:</p> <ol style="list-style-type: none"> 1. Evaluate the viability of implementing embodied carbon disclosure requirements for key structural materials by testing disclosure requirements in targeted infrastructure investments. 2. Complete analysis of the market availability of low-carbon materials and assess cost implications by conducting analysis and/or studies; reviewing studies undertaken by others; and collecting lessons learned by other federal 	<ol style="list-style-type: none"> 1. Integrate initial feedback from proponents that are testing disclosure requirements. 2. Preliminary analysis on the market availability of low-carbon materials complete. Case studies complete. Analysis of cost of low-carbon construction 	<ol style="list-style-type: none"> 1. Environment and Infrastructure Policy (EIP) - Completed March 31, 2025. 2. EIP - To be completed by March 31, 2026.

¹⁴ See Appendix E for detailed recommendations and management action plans.

¹⁵ See Appendix D for the engagement criterion and sub-criteria.



			<p>departments that are implementing low-carbon material requirements</p> <p>3. HICC will phase-in requirements for proponents to estimate, disclose, and as appropriate reduce, embodied carbon for key structural materials for projects above a cost threshold. Requirements to be phased into new programs.</p> <p>4. As embodied carbon data and guidance and standards become available, HICC will continue to phase-in embodied carbon disclosure and reduction requirements to new / updated programs with increasing ambition for both materials and whole-asset basis</p>	<p>complete for buildings, assessing other infrastructures.</p> <p>3. Completed for CPTF and CHIF application and guide complete. Technical guide and reporting template complete.</p> <p>4. HICC meets regularly with OGDs on embodied carbon data and guidance. NOTE: HICC is not responsible for guidance and data deliverables (National Research Council Canada is lead)</p>	<p>3. EIP - Program reporting ongoing for CPTF and CHIF, expected to be complete by March 31, 2027.</p> <p>4. EIP – Ongoing Basis</p>
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Appendix D: Follow-up review Criteria and Sub-Criteria

In support of the follow-up review objective, the following criterion and sub-criteria were developed. These sub-criteria guided the follow-up review fieldwork and form the basis for the overall follow-up review conclusion.

Intent of this follow-up review criteria and sub-criteria

They establish the MAPs submitted in response to the external audit recommendations, for which the implementation status was assessed.

The assessment of completeness compared to the expectations set out by the criterion and sub-criteria formed the basis of the follow-up review findings.

The criterion and sub-criteria were developed specifically for this engagement and are sourced from the external audits identified within the background and objective sections of this report.

Criterion applied to all recommendations:

- The MAPs submitted in response to the 4 external audit recommendations performed by the OAG and CESD, have been fully implemented or are on track to be implemented. The external audits included a total of 11 MAPs, within which there were 19 sub-criteria in total¹⁶.

¹⁶ See Appendix E for detailed recommendations and management action plans.



Sub-criteria:

- The following sub-criteria were applied:
 - a. Investing in Canada Plan [OAG] - 1 MAP, including the following 3 sub-criteria:
 - i. Performance indicators have been reviewed in collaboration with departmental partners, and the improved measures have been incorporated in the HIT.
 - ii. Legacy programs and contribution towards the objective of the plan have been integrated in the HIT.
 - iii. Comprehensive information on the plan is publicly available.
 - b. Funding Climate-Ready Infrastructure [CESD] – 6 MAPs, including the following 8 sub-criteria:
 - i. Proponents have been provided with clearer guidance and requirements to facilitate the submission of CL.
 - ii. Climate-related data is consistently tracked throughout the project submission and review process.
 - iii. HICC has improved its CL review process for validating project outcomes.
 - iv. CL data has undergone quality assurance to increase robustness in reporting.
 - v. Program level performance indicators of estimated emissions and resilience outcomes are developed for new programs and reported on publicly, as appropriate.
 - vi. HICC contributes to Canadian Indicator Framework.
 - vii. The approach for more consistent implementation of GBA+ in performance measurement has been defined and is being applied to new programs.



viii. An approach and plan for improved measurement and reporting of new programs toward gender, diversity and inclusion has been defined.

c. Chronic Homelessness [OAG] - 3 MAPs, including the following 7 sub-criteria:

- i. Estimates of national shelter use and chronic homelessness are now available and published on an ongoing basis.
- ii. The Reaching Home Results Reporting Online has been fully implemented.
- iii. Research plans to determine the factors driving homelessness trends and whether funded projects are addressing the needs of people experiencing homelessness are in place.
- iv. Data collection and analysis are completed in a timely manner and used to inform on the achievement of Reaching Home expected outcomes.
- v. Adjustments are done on an ongoing basis to the Reaching Home program when and where appropriate.
- vi. HICC collaborated with communities and developed individualized action plans to address barriers to the implementation of coordinated access requirements.
- vii. Improved alignment, coordination and integration of federal efforts to prevent and reduce homelessness and chronic homelessness.

d. Greening of Building Materials in Public Infrastructures [CESD] – 1 MAP, including the following sub-criterion:

1. Embodied carbon disclosure and reduction requirements are phased into HICC funding programs and streams launched after Spring 2024.



Appendix E: External audits recommendations and MAPs

Please note this appendix is a verbatim from the 4 OAG and CESD reports, as mentioned in the engagement objectives.

External audit: Investing in Canada Plan [OAG – 2021]

Recommendations	HICC Departmental Response/MAP	Expected completion date
<p>9.53 - To improve monitoring, tracking, and reporting on progress toward the IICP's objectives, HICC should work with its federal partner organizations in the plan and with central agencies to determine</p> <ul style="list-style-type: none"> • how to better measure projects' progress toward the plan's objectives 	<p>HICC will continue to engage with its federal partner organizations in the IICP and central agencies to:</p> <ul style="list-style-type: none"> • better measure and report on progress toward the outcomes and objectives of the plan, incorporating data demonstrating the impact of these investments as it becomes available. 	<p>January 2022</p>
<ul style="list-style-type: none"> • which legacy programs are meant to contribute to the plan's objectives and how to report on them 	<ul style="list-style-type: none"> • clarify and improve reporting on the contributions of legacy programs toward the objectives of the plan. 	<p>January 2022</p>



<ul style="list-style-type: none"> • what information the department needs from federal partner organizations to provide public reporting on the plan that is consistent, comprehensive, and easy to understand 	<ul style="list-style-type: none"> • As part of its ongoing commitment to provide consistent, comprehensive, and easy-to-understand public reporting on the plan, HICC will engage with its delivery partners on data automation for public progress reporting, building on lessons learned from existing horizontal automated reporting processes. 	<p>December 2021</p>
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External audit: Funding Climate-Ready Infrastructure [CESD – 2021]

Recommendations	HICC Departmental Response/MAP	Expected completion date
<p>4.32 - To help ensure that it receives reliable information on the expected climate change benefits of infrastructure projects, HICC should require that information be prepared on the basis of clear, specific, and internationally recognized quality criteria for proponents to use when preparing emission reduction and climate resilience information for their proposed projects.</p>	<p>HICC is committed to continuous improvement of its evergreen CL guidance and to the consistent tracking of climate change benefits of funded infrastructure. This work will enhance clarity around the department’s general CL guidance and will include developing sector-specific guidance, including introducing GHG quantification modules in priority areas.</p>	<p>Fall 2022</p>
<p>4.54 - To ensure the efficient management of climate mitigation and resilience outcomes information it receives from project proponents, and to ensure the completeness and reliability of this information, HICC should integrate its information management procedures, and establish effective and efficient data transfer protocols and quality controls as this information is pulled from submissions and transferred in internal systems.</p>	<p>While HICC views its information management systems as effective, there is always room for improvement. HICC will improve the cataloguing, documentation, and tracking of CL data throughout the project life cycle (from submission through validation, approval, and implementation).</p>	<p>Fall 2022</p>



<p>4.62 - To ensure it can consistently implement the CL tool and account for the expected GHG emission reductions and resilience outcomes of submitted projects with confidence, HICC should specify data completeness and comparability criteria to be met and should implement vetting procedures to validate that the quality of information received enables the compilation of program-level achievements.</p>	<p>HICC will improve the communication and clarity of the criteria and expected data required for completeness as part of the CL guidance, and in particular through the development of sector-specific guidance consistent with ISO standards. The department will review its vetting procedures to ensure validation of the assessments to allow program-level reporting on achievements.</p>	<p>Fall 2022</p>
<p>4.72 - Building on information it collects from program applicants and processes internally on the climate change benefits of funded projects, HICC should develop and implement program-level performance indicators of estimated emission reductions and resilience outcomes and report them publicly.</p>	<p>Although the departmental reporting cycle (Departmental Report on Results) fell outside the timeframe for the audit, the department has identified performance indicators for emission reductions and resilience and reported on them publicly. HICC reported on the GHG emissions reductions associated with its IICP infrastructure Program spending in its 2021 DRR, published 1 February 2022, which states, “As of March 31, 2021, 71 approved IICP Infrastructure Program—Green infrastructure stream projects contribute to a net GHG emissions reduction of 2.7 MT (27% of target), based on forecasted levels for the reference year.” Understanding that certain program performance indicators have already been established, HICC will explore ways to further improve measurement and public program-level reporting on estimated emission reductions and resilience outcomes.</p>	<p>Spring 2023</p>



<p>4.79 - HICC should identify the targets for the Sustainable Development Goals that a federal infrastructure program will contribute to and establish performance indicators specific to each and use them to track and report publicly on progress.</p>	<p>HICC will report on progress for relevant targets for United Nations' SDGs. through the whole-of-government Canadian Indicator Framework and the Federal Sustainable Development Strategy, which continues to refine a set of indicators that aim to demonstrate progress toward the SDGs. In contributing to this work, the department's input will reflect the effect of investments from its programs and initiatives.</p>	<p>Ongoing</p>
<p>4.89 - The department should ensure that its infrastructure programs consistently measure and report on their specific contributions toward gender, diversity, and inclusivity in order to improve the assessment of the programs' objectives and outcomes and inform the design of future programs.</p>	<p>For existing programs, HICC will work with project proponents on reporting on gender, diversity, and inclusion, within established processes and reporting requirements such as Community Employment Benefits. HICC will explore opportunities to improve the measurement and reporting of its new programs toward gender, diversity, and inclusivity.</p>	<p>Spring 2023</p>



External audit: Chronic Homelessness [OAG – 2021]

Recommendations	HICC Departmental Response/MAP	Expected completion date
<p>5.45 - HICC should:</p> <ul style="list-style-type: none"> collect and analyze data in a timely manner so that it can report up-to-date results on homelessness and chronic homelessness 	<p>With respect to shelter data, in early 2022, the department began work to identify technological solutions to accelerate data availability. A work plan for implementing these solutions will be developed by 31 March 2023.</p>	<p>March 31, 2023</p>
<ul style="list-style-type: none"> finalize the implementation of its online reporting platform 	<p>The last phase of the new Reaching Home Results Reporting Online system is expected to be released in fall 2022. This will allow for timely collection and analysis of annual program results.</p>	<p>November 2022</p>
<ul style="list-style-type: none"> use the information and data that it collects to determine why trends in homelessness are emerging and how its programs are addressing the needs of people experiencing homelessness and chronic homelessness 	<p>To explain trends in homelessness through data collected by the department, as well as other data available, new research products will be released by 31 May 2023, including one that will review known structural factors that influence homelessness and an analysis of their relative contribution to observed changes in shelter use.</p>	<p>May 31, 2023</p>
<ul style="list-style-type: none"> use the information that it collects and the resulting analysis to make program adjustments where required 	<p>All of these information sources will support the department in making adjustments to the program where and when needed.</p>	<p>Spring 2024</p>



<p>5.49 - HICC should collaborate with designated communities and other partners to develop an action plan with timelines to address the barriers to the implementation of coordinated access that were identified in its analysis of community reporting.</p>	<p>Subsequent to the period under audit, the department implemented the following measures:</p> <ul style="list-style-type: none"> • doubled the funding identified to support communities in their implementation of coordinated access enhanced and extended funding to the Canadian Alliance to End Homelessness to provide technical assistance and support to communities. • issued additional guidance related to coordinated access implementation and the outcomes-based approach. <p>Additionally, HICC will be working individually with all the communities that have not yet implemented coordinated access to help them achieve the requirements by 31 March 2023.</p>	<p>March 31, 2023</p>
<p>5.74 - The Canada Mortgage and Housing Corporation and HICC should</p> <ul style="list-style-type: none"> • align, coordinate, and integrate their efforts to prevent and reduce homelessness and chronic homelessness • engage with central agencies to clarify accountability for the achievement of the National Housing Strategy targets to eliminate gaps 	<p>In support of improved alignment, coordination, and integration on homelessness and chronic homelessness including prevention, subsequent to the initial audit period, the Assistant Deputy Minister–level committee between the Canada Mortgage and Housing Corporation and HICC was established to collaborate more formally on infrastructure, housing, and homelessness. Two additional interdepartmental committees will be struck in 2022–23: one across federal organizations to facilitate efforts on chronic homelessness; and the other with Veterans Affairs Canada to support the implementation of the new Veteran Homelessness Program.</p>	<p>December 31, 2023</p>



	<p>Beyond improving federal governance structures, by 31 December 2022, the Canada Mortgage and Housing Corporation and HICC will develop a targeted awareness strategy to ensure that Reaching Home funding recipients can maximize opportunities available through other National Housing Strategy programs that could support their efforts to address homelessness. To promote the ongoing awareness of opportunities, Reaching Home funding recipients will be encouraged to integrate regional corporation staff into community-level planning around funding through existing structures such as community advisory boards.</p> <p>For cross-jurisdictional support and efforts, one mechanism that is used is the Federal, Provincial and Territorial Forum on Housing, which provides opportunities to discuss the implementation of the National Housing Strategy and assess its effectiveness. The Canada Mortgage and Housing Corporation is the co-chair of the forum at the deputy and senior official levels and HICC is also represented.</p>	
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External audit: Greening of Building Materials in Public Infrastructure [CESD – 2024]

Recommendations	HICC Departmental Response/MAP	Expected completion date
<p>2.62 - To support government-wide efforts to speed up the reduction of GHG and make progress by 2030 on Goal 9 of the United Nations’ Sustainable Development Goals and the objectives set out in the 2022–2026 Federal Sustainable Development Strategy, HICC should incorporate embodied carbon reduction considerations into the widest possible range of its funding programs.</p>	<p>HICC has included embodied carbon disclosure and reduction considerations in select programs and will continue to expand consideration of embodied carbon in its infrastructure projects through its future infrastructure funding programs. In keeping with best practices, the department will test embodied carbon requirements in some programs while validating the market availability and cost of these products and the robustness of the supporting data (namely, environmental product declarations) to ensure the application of embodied carbon reduction requirements is reasonable.</p>	<p>March 31, 2027</p>



Appendix F: Acronyms and Definitions

Abbreviations	Definitions
AEB	Audit and Evaluation Branch
BC	British Columbia
BCAP	BC Alignment project
CA	Coordinated Access
CESD	Commissioner of the Environment and Sustainable Development
CHIF	Canada Housing Infrastructure Fund
CIP	Communities and Infrastructure Programs
CL	Climate Lens
CMHC	Canada Mortgage and Housing Corporation
CPTF	Canada Public Transit Fund



DRR	Departmental Results Report
EIP	Environment and Infrastructure Policy
GBA+	Gender-based Analysis Plus
GV	Greater Vancouver
HHB	Housing and Homelessness Branch
HICC	Infrastructure and Communities Canada
HIT	Horizontal Initiative Table
IAEP	Integrated Audit and Evaluation Plan
IICP	Investing in Canada Plan
MAPs	Management action plans
OAG	Office of the Auditor General of Canada
OGD	Other government departments
RROL	Results Reporting Online



SDGs	Sustainable development goals
VAC	Veteran Affairs Canada

