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Canada



2023 to 2027 Departmental Sustainable Development Strategy

Office of the Auditor General of Canada

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SECTION 1

Introduction to the Departmental Sustainable Development Strategy

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](#). The Office of the Auditor General of Canada (OAG) supports the goals laid out in the FSDS by measuring, monitoring, and verifying government progress toward sustainable development in our audits and through the activities described in this departmental sustainable development strategy.

This strategy outlines some of the audit work we are planning in order to monitor and report on the government's progress toward the FSDS and the United Nations' Sustainable Development Goals (SDGs). It also describes the ways in which we plan to further integrate the FSDS goals and the SDGs into our operations in order to further the implementation of the United Nations' 2030 Agenda for Sustainable Development.

The [7 principles](#) of the act have been considered and incorporated in the OAG's 2023–27 strategy.



This 2023–27 strategy is the first sustainable development strategy that the OAG is legally required to produce. However, the OAG has voluntarily prepared and issued sustainable development strategies since 1997.

SECTION 2

The Office of the Auditor General of Canada's Sustainable Development Vision

Our vision is to bring together people, expertise, and technology for a better Canada, one audit at a time.

Our work promotes the interests of future generations through audits that consider economic, social, and environmental goals and outcomes.

The OAG's 2023 to 2027 Departmental Sustainable Development Strategy focuses on the global and domestic sustainable development goals and targets that are relevant to our legislative audit work and to the corporate services that support it.

The OAG is mandated, under the *Auditor General Act*, to provide Parliament and Canadians with objective, fact-based information and expert advice on government programs and activities, gathered through direct audit engagements ([performance audits](#) and [special examinations](#)) and [financial audits](#) of federal and territorial departments, agencies, and Crown corporations.

As the home of the Commissioner of the Environment and Sustainable Development, we hold a unique position within the Government of Canada with respect to sustainable development. We hold the federal government to account on its commitments to sustainable development by providing Parliament and Canadians with objective information on the government's progress against these commitments.

The OAG's role in assessing the government's implementation of sustainable development practices, including the SDGs, is defined by our mandates under the *Auditor General Act*, the *Canadian Net-Zero Emissions Accountability Act*, and the *Federal Sustainable Development Act*.

The Commissioner's legislated responsibilities include

- monitoring the implementation of the FSDS and departmental sustainable development strategies
- assessing the fairness of the federal government's sustainable development progress reports
- monitoring federal progress toward sustainable development
- examining and making recommendations on the implementation of federal measures aimed at mitigating climate change
- commenting on the draft FSDS

We also support the identification and assessment of environmental and sustainable development risks as part of the audit planning process.

The OAG aligns its sustainable development work with the approach established by the International Organization of Supreme Audit Institutions (INTOSAI), which operates as an umbrella organization for supreme audit institutions around the world (see Section 5 of this report). The OAG also supports INTOSAI's global efforts for assessing national governments' progress on the SDGs and is a steering committee member of the INTOSAI Working Group on Environmental Auditing.

More broadly speaking, the OAG is committed to aligning all of its audit work to support sustainable development and the United Nations' 2030 Agenda for Sustainable Development and its underlying SDGs. All of the OAG's audits—financial audits, performance audits, and special examinations of Crown corporations—contribute to SDG 16—Peace, Justice and Strong Institutions. In addition, we consider the other SDGs when planning and reporting on our performance audit work.

At an organizational level, we support government-wide initiatives such as the Government of Canada's Greening Government Strategy to reduce the OAG's ecological footprint and better withstand the impact of climate change. We have integrated sustainable development considerations into our operations, such as audit delivery, procurement, and resourcing.

SECTION 3

Listening to Canadians

During the public consultation held from 11 March to 9 July 2022, more than 700 comments on the draft 2022–2026 FSDS were received from a broad range of stakeholders, including governments, Indigenous organizations, non-governmental organizations, academics, businesses, and individual Canadians in different age groups and of various backgrounds. The draft FSDS was also shared with the appropriate committee of each House of Parliament, the Commissioner of the Environment and Sustainable Development, and the Sustainable Development Advisory Council for their review and comment.

As required by the *Federal Sustainable Development Act*, the OAG has considered comments on the draft 2022–2026 FSDS made during the public consultation period. For example, by aligning with the new FSDS, our strategy now links our departmental actions to FSDS goals and their associated SDGs. We’ve also further aligned with the SDGs by including departmental actions on equity, diversity, and inclusion and gender-based analysis plus. Additionally, we have streamlined our indicators to have fewer departmental actions, which was a theme coming from the consultations.

More information on the FSDS public consultation and its results are available in the [FSDS Consultation Report](#).

SECTION 4

The Office of the Auditor General of Canada's Commitments





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 then 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. A key action in implementing this priority is the launch of the OAG's 2023–26 People Management Strategy. One of 4 areas of focus in this strategy is centred on diversity and inclusion. The organization has 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. Equity, diversity, and inclusion will continue to be a priority in future iterations of the OAG’s strategic plan and related strategies.

Target theme: Advancing reconciliation with First Nations, Inuit, and the 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
Implement the <i>United Nations Declaration on the Rights of Indigenous Peoples Act</i>	Provide targeted federal government procurement opportunities to Indigenous people. Program: Legislative auditing	Performance indicator: Percentage of the value of total contracts to Indigenous businesses Starting point: 3.95% in 2022–23 Target: 5% by 2024–25	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. Relevant targets or ambitions: United Nations’ Sustainable Development Goal target 10.4: Adopt

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
			<p>policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality</p> <p>Canadian Indicator Framework ambition 10.1: 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>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>Performance indicator: Percentage of staff that have completed mandatory training on Indigenous topics</p> <p>Starting point: New indicator</p> <p>Target: 80% by 2024–25</p>	<p>In line with shared priority 14 of Canada’s action plan, 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,</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
			<p>constitutional, and human rights and where there are systems, structures, and processes that uphold those human rights.</p> <p>Relevant targets or ambitions: United Nations' Sustainable Development Goal target 10.3: 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 Canadian Indicator Framework ambition 10.1: 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>Performance indicator: 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>In line with shared priority 19 of Canada's action plan, 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>

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
		<p>Starting point: New indicator; timing of first engagement to be determined</p> <p>Target: 2 reports (1 at the midpoint and 1 at the end of the 2023—2028 action plan)</p>	<p>Relevant targets or ambitions: Canadian Indicator Framework ambition 10.1: Canadians live free of discrimination and inequalities are reduced</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)

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
Foster diversity, inclusion, and accessibility in the federal public service	<p>Each year, meet or surpass the workforce availability for employment equity groups at the OAG.</p> <p>Program: Legislative auditing</p>	<p>Performance indicator: Number and percentage of employees who identify as Indigenous</p> <p>Starting point: 20 employees (2.5%) (31 March 2022)</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>

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
		<p>Target: 28 employees (3.5%) (by 31 March 2024)</p> <p>Performance indicator: Number and percentage of employees who identify as a person with a disability</p> <p>Starting point: 39 employees (4.9%) (31 March 2022)</p> <p>Target: 86 employees (10.9%) (by 31 March 2024)</p> <p>Performance indicator: 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>Starting point: 27 employees (15.9%) of the Executive group (31 March 2022)</p> <p>Target: 43 employees (24.8%) of the Executive group (by 31 March 2024)</p>	<p>Relevant targets or ambitions: United Nations’ Sustainable Development Goal target 10.3: 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 Canadian Indicator Framework ambition 10.1: Canadians live free of discrimination and inequalities are reduced Canadian Indicator Framework indicator 10.2.1: Proportion of the population reporting discrimination or unfair treatment Global Indicator Framework target 10.3.1: 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>



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)

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
<p>Transform the federal light-duty fleet.</p>	<p>Ensure that future additions to the OAG’s light-duty fleet are zero-emission vehicles.</p> <p>Program: Legislative auditing</p>	<p>Performance indicator: Percentage of the OAG’s light-duty fleet vehicles that are zero-emission vehicles</p> <p>Starting point: 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 Management: Executive Vehicles in effect at the time.</p> <p>Target: 100% on replacement of current vehicle (currently anticipated for 2026)</p>	<p>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:</p> <p>Relevant targets or ambitions: Canadian Indicator Framework ambition 12.1: Canadians consume in a sustainable manner Canadian Indicator Framework target 12.1: Zero-emission vehicles represent 10% of new light duty vehicle sales by 2025, 30% by 2030 and 100% by 2040 Canadian Indicator Framework indicator 12.1.1: Proportion of new light duty vehicle registrations that are zero-emission vehicles Global Indicator Framework target 12.7: Promote public procurement practices that are sustainable, in accordance with national policies and priorities</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
Strengthen green procurement criteria	Incorporate elements of the Greening Government Strategy into OAG procurement practices. Program: Legislative auditing	Performance indicator: 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. Starting point: 100% in 2022–23 Target: 100%	By incorporating environmental considerations into purchasing decisions, green procurement helps reduce greenhouse gas emissions from government operations and our supply chain. Relevant targets or ambitions: Canadian Indicator Framework ambition 12.2: Canadians consume in a sustainable manner Canadian Indicator Framework indicator 12.2.1: Proportion of businesses that adopted selected environmental protection activities and management practices Global Indicator Framework target 12.7: Promote public procurement practices that are sustainable, in accordance with national policies and priorities

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
Strengthen green procurement criteria	<p>Incorporate elements of the Greening Government Strategy into OAG procurement practices.</p> <p>Program: Legislative auditing</p>	<p>Performance indicator: Percentage of acquisitions of electronic equipment and appliances that are ENERGY STAR certified</p> <p>Starting point: New indicator; baseline data will be collected in 2023–24</p> <p>Target: 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>Relevant targets or ambitions: Canadian Indicator Framework ambition 12.2: Canadians consume in a sustainable manner Canadian Indicator Framework indicator 12.2.1: Proportion of businesses that adopted selected environmental protection activities and management practices Global Indicator Framework target 12.7: Promote public procurement practices that are sustainable, in accordance with national policies and priorities</p>



GOAL 13: TAKE ACTION ON CLIMATE CHANGE AND ITS IMPACTS

FSDS context:

The OAG is taking actions 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 permanently reduce our footprint in Ottawa by 50%. In addition, we have introduced our hybrid work policy, which requires employees to be at an OAG workplace for at least 37.5 hours per month. Given the reduction in commuting by many employees, 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)

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
<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>Program: Legislative auditing</p>	<p>Performance indicator: Percentage of applicable internal OAG policies that have greening government considerations embedded</p> <p>Starting point: The applicable policy identified in 2023 does not have greening government considerations.</p> <p>Target: 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>Relevant targets or ambitions: Canadian Indicator Framework ambition 13.1: Canadians reduce their greenhouse gas emissions Canadian Indicator Framework target 13.1: 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>

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
			<p>Canadian Indicator Framework indicator 13.1.1: Greenhouse gas emissions</p> <p>Global Indicator Framework target 13.2: Integrate climate change measures into national policies, strategies and planning</p> <p>Global Indicator Framework indicator 13.2.2: Total greenhouse gas emissions per year</p>

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

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
<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>Program: Legislative auditing</p>	<p>Performance indicator: Percentage of key corporate planning processes in which climate change considerations were taken into account</p> <p>Starting point: New indicator; baseline data will be collected in 2023-24</p>	<p>Relevant targets or ambitions:</p> <p>Canadian Indicator Framework ambition 13.2: Canadians are well-equipped and resilient to face the effects of Climate change</p> <p>Global Indicator Framework target 13.1: Strengthen resilience and adaptive capacity to climate-related</p>

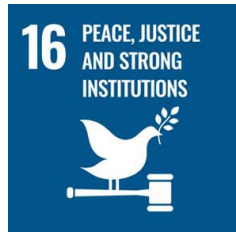
IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA’S 2030 AGENDA NATIONAL STRATEGY AND SDGS
		<p>Target: 100% of the following:</p> <ul style="list-style-type: none"> • Business Continuity Plan (annually reviewed) • Corporate Risk Profile (risk assessment semi-annual updates) 	hazards and natural disasters in all countries

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 DOMESTICS TARGETS OR AMBITIONS AND/OR GLOBAL TARGETS
<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>Relevant targets or ambitions: Canadian Indicator Framework ambition 13.1: Canadians reduce their greenhouse gas emissions</p>

PLANNED INITIATIVES	ASSOCIATED DOMESTICS TARGETS OR AMBITIONS AND/OR GLOBAL TARGETS
	<p>Canadian Indicator Framework target 13.1.1: 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>Canadian Indicator Framework indicator 13.1.1: Greenhouse gas emissions</p> <p>Global Indicator Framework target 13.2.2: Total greenhouse gas emissions per year</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 INTOSAI 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
Other	Contribute to progress toward sustainable development in direct engagements (performance audits and special examinations). Program: Legislative auditing	Performance indicator: Percentage of direct engagements (performance audits and special examinations) that identify and assess risks related to sustainable development during audit planning Starting point: New indicator; baseline data will be collected in 2023–24 Target: 100% annually	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.

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
			<p>Relevant targets or ambitions: All SDGs and FSDS goals and targets Canadian Indicator Framework ambition 16.7: Canadians are supported by effective, accountable, and transparent institutions</p>

SECTION 5

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 this 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. Currently, the OAG is exploring options for making this information available for Parliament, Canadians, and other stakeholders to use.

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, as well as 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.

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 INTOSAI and the Network on Institutions for Future Generations.

The [Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals](#) identifies the OAG as a major participant in the strategic environmental assessment process. 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 holds government accountable for greening its policy, operations, and programs, and it reviews progress in the implementation of the FSDS, including departmental progress in implementing departmental sustainable development strategies.