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REPORT OF THE COMMISSIONER OF THE ENVIRONMENT AND
SUSTAINABLE DEVELOPMENT TO THE PARLIAMENT OF CANADA
ON BEHALF OF THE AUDITOR GENERAL OF CANADA

Climate Resilience of Federal Assets and Services



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

**INDEPENDENT
AUDITOR'S REPORT**

Performance audit reports

This report presents the results of a performance audit conducted by the Office of the Auditor General of Canada (OAG) under the authority of the Auditor General Act.

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- gather the evidence necessary to assess performance against the criteria
- report both positive and negative findings
- conclude against the established audit objectives
- make recommendations for improvement when there are significant differences between criteria and assessed performance

Performance audits contribute to a public service that is ethical and effective and a government that is accountable to Parliament and Canadians.

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At a Glance



Overall message

Overall, the Treasury Board of Canada Secretariat's oversight of the Greening Government Strategy to enhance the climate resilience of federal assets and services had significant gaps, and the 3 selected departments examined had been slow to take action to advance this priority. Climate resilience is the ability to prepare for, adapt to, and recover from climate change and extreme weather. The lack of progress in this area undermines the protection of federal assets, such as bridges, roads, buildings, harbours, and other assets and services under federal control, jeopardizing the nation's ability to safeguard essential services in the face of accelerating climate change.

Early versions of the strategy included commitments and objectives for all departments and agencies to take actions to assess and reduce climate change risks by 2022. In 2024, after government organizations failed to meet these original commitments and objectives, they were replaced by long-term commitments to enhance climate resilience by 2035 and beyond, without any interim targets to guide implementation and corrective action.

At the organizational level, National Defence, Public Services and Procurement Canada, and Fisheries and Oceans Canada, which jointly managed 67% of the value of the federal government's physical assets, made limited progress in translating climate risk assessments into meaningful action. Furthermore, although the Treasury Board of Canada Secretariat provided some guidance and tools to support departments and agencies, its framework for measuring and monitoring was weak, and it had not publicly reported on the strategy's climate-resilience commitments and objectives during the first 8 years. These gaps hindered informed policy decision making and diminished accountability.

By strengthening the resilience of its own assets and services, the federal government can help protect communities, reduce long-term costs, maintain essential services, and reduce impacts on populations at risk across Canada. Immediate and ongoing action is imperative to increase the resilience of federal assets and services.

Key facts and findings



- The federal government manages the largest portfolio of non-financial assets in Canada with more than 30,000 buildings, 20,000 engineering assets, and 40,000 fleet assets. The Treasury Board of Canada Secretariat estimated that the replacement value of these assets would be in the order of \$100 billion.
- Extreme weather poses growing risks to federal assets, such as small craft harbours, which play a vital role in supporting the safety, economic vitality, and social fabric of fisheries-based communities.
- As of 2024–25, 3% of the federal government’s critical assets that were identified as being subject to significant risk had climate-resilience plans in place.

See [Recommendations and Responses](#) at the end of this report.

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Introduction

Background

Greening Government Strategy

1. Canada's climate is changing rapidly with widespread impacts such as more frequent and devastating events like heat waves, floods, droughts, and wildfires. More frequent and severe climate change-related extreme weather events are resulting in increasing damages to homes, buildings, and infrastructure, with significant implications for livelihoods and the broader economy. Certain populations, including Indigenous peoples, seniors, children, low-income populations, and people with disabilities, are most at risk of being harmed by climate change. These groups are more susceptible to being impacted by climate-related disasters like wildfires, floods, and extreme weather events because of factors such as having a closer connection to the natural environment, living in northern or remote communities, or having challenging living or health conditions.
2. Adaptation is the process of making adjustments to manage climate risks, while resilience is the capacity to withstand, respond to, and recover from climate change impacts. Taking actions to enhance resilience is essential to protecting communities across Canada, and the federal government plays a pivotal role by acting on its own operations—for example, by protecting its assets ([Exhibit 1](#)). Improving the resilience of the federal government's assets to support the continuity of essential services and reduce the social and economic burden on populations at risk would contribute to a more equitable and resilient Canada. Unlike reducing greenhouse gas emissions that can be measured directly, climate resilience is more complex to quantify.
3. The Treasury Board of Canada Secretariat launched the Greening Government Strategy in 2017 with an aim of having the government's own operations achieve net-zero emissions by 2050, and it made an initial key commitment to be a global leader in resilient government operations. The secretariat was responsible for leading the strategy to help the federal government reduce its environmental impact and transition to low-carbon, climate-resilient operations. The success of the implementation of the strategy relies on the actions of departments and agencies across government.

Exhibit 1—Federal assets, services, and activities were subject to various climate risks



Permafrost degradation



Increased temperatures



More frequent extreme weather events



Increase in forest fires and pests



Sea-level rise and coastal erosion



Loss of biodiversity and changes in animal distribution

Federal assets, services, and activities

National Defence

- Military equipment (e.g., ships, airplanes, vehicles)
- Buildings and infrastructure (e.g., storage facilities, roads)
- Services (e.g., domestic security, counterterrorism)

Public Services and Procurement Canada

- Buildings and infrastructure (e.g., office space, bridges, highways, heritage sites)
- Services (e.g., procurement, pension administration, management and maintenance of property)

Fisheries and Oceans Canada

- Buildings and infrastructure (e.g., wharves, lighthouses)
- Services (e.g., scientific research, search and rescue)

Other departments and agencies

- National parks, research laboratories, etc.
- Services (e.g., emergency management, federal policing, food safety, oversight of transportation infrastructure)

 [Read the Exhibit 1 text description](#)

4. Enhancing climate resilience means minimizing the risk of disruption to critical government assets, services, and activities and the costs associated with climate impacts. To illustrate, the 2024 Jasper National Park wildfire devastated one of Canada’s most visited protected areas ([Exhibit 2](#)) and caused \$1.3 billion in insured losses, which was a portion of the total cost of the event.

Exhibit 2—Extreme climate-related events such as the Jasper National Park wildfire caused important damage to federal assets

Jasper National Park is part of the Canadian Rocky Mountain Parks, a UNESCO World Heritage Site, and a vital location for scientific research, wildlife conservation, and Indigenous cultural resources and sites.

Starting in July 2024, a wildfire swept through Jasper National Park and the adjacent townsite, marking one of the most destructive and costly climate-related disasters in Canadian history. The fire affected 33,000 hectares of the Athabasca Valley, destroyed approximately one third of the Jasper townsite, including more than 350 properties, and led to evacuations across the region.

The emergency response had significant human consequences involving more than 300 Parks Canada personnel, multiple aircraft, heavy equipment, and 173 fire crew personnel. During the event, 1 firefighter lost his life. The event also involved National Defence providing more than 240 personnel over a 23-day deployment. Timely action to increase the resilience of federal assets and services and to adapt to changing climate and extreme weather is critical to protect the health, safety, and livelihood of Canadians.



Jasper Wildfire in July 2024
Photo: Parks Canada

**Sustainable
development
principles in Canada**

5. The Federal Sustainable Development Act and the Auditor General Act set out several principles to guide sustainable development decision making in Canada. Our office has grouped

them into 14 principles and created icons to symbolize them that we consider in our environment and sustainable development audits. The subject matter of this audit relates to:

- Principle 1—integrating environmental, economic, and social factors in planning and decision making
- Principle 7—respecting intergenerational equity and the needs of future generations
- Principle 8—using resources efficiently

These principles and the list of all 14 sustainable development principles are in the following figure.

Sustainable development principles in Canada



Source: Adapted from the Federal Sustainable Development Act and the Auditor General Act

Roles and responsibilities

6. **Treasury Board of Canada Secretariat.** The secretariat was responsible for providing leadership on the government-wide implementation of the Greening Government Strategy, including on achieving net-zero emissions, on climate resilience, and on the greening of government operations. It was also responsible for supporting the implementation of the strategy in different ways, including by:

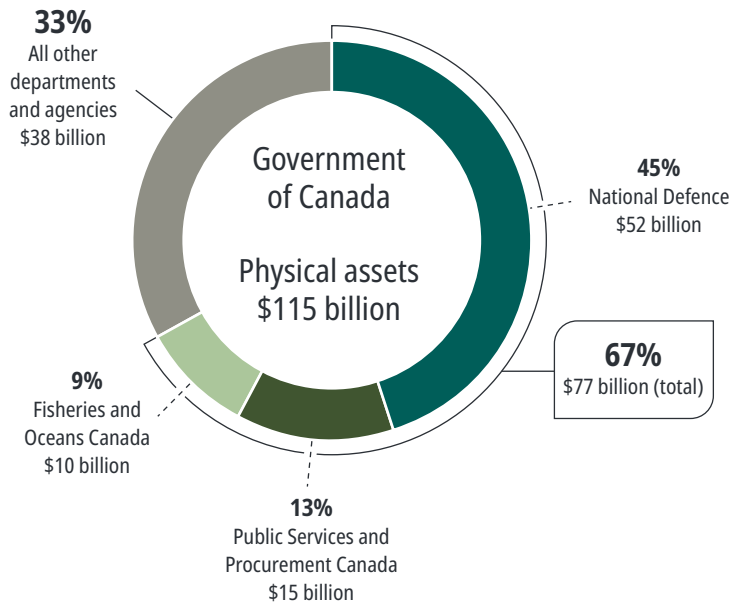
- leading and coordinating federal climate resilience and greening government initiatives
- collaborating with departments and agencies to align Treasury Board policies and programs under the strategy
- integrating knowledge from other leading organizations and sharing best practices
- tracking and publishing in a central location the government's environmental performance information on the greening of government operations to ensure oversight in accordance with the strategy's commitments
- driving results to meet greening government environmental objectives

7. **Three selected departments.** All federal departments and agencies were responsible for implementing the Greening Government Strategy in their operations. Departments and agencies were responsible for appointing leads for developing their departmental sustainable development strategies (which include Greening Government Strategy commitments) and appointing senior designated officials who were responsible for ensuring that projects, real property, procurement, and material were managed in a manner that enabled environmental objectives. In 2024–25, the 3 selected departments' assets represented 67% of the value of the federal government's physical assets ([Exhibit 3](#)):

- **National Defence, comprising the Canadian Armed Forces and the Department of National Defence.** National Defence managed its own real property, including military bases, and provided services and activities such as domestic security, counterterrorism, and search and rescue operations.
- **Public Services and Procurement Canada.** This department was the designated custodian of general-purpose office facilities for the Government of Canada and managed a diverse real property portfolio, including heritage sites and infrastructure like bridges and highways. The department also had other roles, such as federal procurement and pension administration.

- Fisheries and Oceans Canada.** This department managed some of its own real property, including research stations, offices, and operational facilities. The department also managed Canada’s fisheries and was responsible for safeguarding its waters.

Exhibit 3—In 2024–25, the 3 selected departments’ assets represented 67% of the value of the federal government’s physical assets¹



¹ Physical assets are tangible capital assets of the Government of Canada.

Note: In 2025, it was announced that the Canadian Coast Guard, including physical assets (such as vessels and equipment) and employees, would transfer from Fisheries and Oceans Canada to National Defence.

Source: Based on information from the Public Accounts of Canada 2025

 [Read the Exhibit 3 text description](#)

Previous audits

8. Prior to the establishment of the Greening Government Strategy, we conducted an audit on adapting to the impacts of climate change in 2017, which found that most federal departments and agencies had not taken appropriate measures to adapt to climate change impacts by assessing and managing the climate change risks to their programs, policies, assets, and operations. In addition, the audit report noted that stronger federal leadership was needed.

9. Furthermore, our 2025 report on Canada's first national adaptation strategy highlighted that the financial and human costs of climate change and extreme weather events were increasing rapidly and, in some cases, caused irreversible damage. Furthermore, the return on investment for actions to enhance climate resilience was significant. For example, as mentioned in the National Adaptation Strategy, for every dollar spent on those actions, between \$13 and \$15 could be saved.

Focus of the audit

10. This audit focused on whether the Treasury Board of Canada Secretariat led the Greening Government Strategy to enhance the climate resilience of federal assets, services, and activities and whether the selected departments assessed climate change risks and implemented actions to proactively enhance the climate resilience of their assets, services, and activities.

11. More details about the audit objective, scope, approach, and criteria can be found in [About the Audit](#) at the end of this report.

Findings and Recommendations

The Treasury Board of Canada Secretariat led the Greening Government Strategy, but its oversight of climate resilience had significant gaps

Why this finding matters

12. The federal government is the owner and manager of the largest portfolio of non-financial assets in Canada with more than 30,000 buildings, 20,000 engineering assets (such as bridges, wharves, and dams), and 40,000 fleet assets (such as vehicles and boats). The Treasury Board of Canada Secretariat estimated that the replacement value of those assets was in the order of \$100 billion. The federal government can lead by example in delivering on its climate-resilience objectives under the Greening Government Strategy. Robust measuring, monitoring, and reporting of progress help to meet the strategy's commitments, support accountability and transparency, and enable more informed decision making.

Context

13. The Treasury Board of Canada Secretariat, working with departments and agencies, has been seeking to enhance the resilience of the federal government's assets, services, and activities on which the people in Canada rely. The Greening Government Strategy was a key action supporting the National Adaptation Strategy. Since the launch of the Greening Government Strategy in 2017, it has been updated 3 times: in 2020, 2022, and 2024. The 2024 update included the commitment to reduce significant climate risks to **critical assets**,¹ services, and activities by 2035 and to remaining high-value assets, services, and activities by 2040.

14. The recovery costs and efforts related to extreme weather events have been increasing significantly. For example, there had been an increasing demand on the Canadian Armed Forces to respond to such events, with their involvement nearly doubling every 5 years since 2010, excluding during the COVID-19 pandemic ([Exhibit 4](#)).

¹ **Critical asset**—Service or activity whose disruption would result in a high or very high degree of injury to the health, safety, security, or economic well-being of Canadians or to the Government of Canada's effectiveness.

Source: Adapted from Federal Greening Government Reporting Guidance, Treasury Board of Canada Secretariat

Exhibit 4—Demand on the Canadian Armed Forces to respond to extreme weather events nearly doubled every 5 years since 2010

The demand for the Canadian Armed Forces, under National Defence, to respond to extreme weather events in Canada by helping provinces and territories ensure the safety of Canadians had significantly increased since 2010.

National Defence indicated that the growing number of domestic operations in recent years had a significant impact on its capabilities and capacity to respond to other duties in Canada and internationally and to train. This increase in operations also took a toll on its members' personal lives.

With climate-related events expected to increase in severity in the coming years, the number of requests for military assistance will likely continue to grow. The 2025 budget earmarked \$81.8 billion over 5 years for the Canadian Armed Forces to “rebuild, rearm, and reinvest,” including \$9 billion announced in June 2025. This represents a future opportunity for National Defence to invest in prevention and actions to enhance climate resilience, including the protection of its assets, such as buildings and infrastructure, and the procurement and maintenance of equipment to ensure that Canada is better prepared for future emergencies.



Canadian soldiers conducting Hurricane Fiona damage assessment in Channel-Port Aux Basques, Newfoundland and Labrador, in September 2022.

Photo: Corporal Braden Trudeau, National Defence

The secretariat's guidance and tools had several gaps

Findings

15. We found that the Treasury Board of Canada Secretariat had governance mechanisms in place to manage the implementation of the Greening Government Strategy and made other resources and guidance available through a shared website and working group meetings. However, we found gaps in the guidance and tools developed by the secretariat. In addition, the strategy did not integrate gender-based analysis plus and lacked funding to effectively create responsive and inclusive government actions.

16. We found that the secretariat had provided some guidance, tools, training, and workshops to support departments and agencies in meeting the strategy's commitments. For example, the secretariat had established communities of practice and senior-level committees to provide updates, discuss climate resilience, and share lessons learned to ensure that departments and agencies were provided with information to support risk management and decision making. However, we also found that the secretariat had not updated the existing guidance, which remained aligned with the 2020 strategy version instead of the updated 2024 strategy commitments. This had led departments and agencies to take different approaches and advance work on their own in the absence of clear guidelines.

17. We also found that the secretariat did not have targeted guidance and tools in specific areas, such as on how to conduct climate risk assessments of critical assets, nature-based solutions, and climate-sensitive areas, such as northern Canada and coastal regions. Further, the 3 selected departments told us that information sharing could be improved. For example, further sharing of best practices would support them in operationalizing the strategy.

18. We found that the Treasury Board of Canada Secretariat had taken steps toward developing an approach to track the value for money associated with implementing actions to enhance climate resilience. The secretariat was considering different options to support the federal government in tracking the costs of climate change on operations. For example, we found that it commissioned assessments on the cost of climate impacts to federal operations, highlighting that quantifying the cost of climate change was a necessary step for allocating support and effort and helping to minimize the negative financial and social outcomes. However, the findings from these studies were not leveraged to develop dedicated guidance, and no mandatory requirement was put in place to track these costs and savings to support informed decision making.

19. We found that the Treasury Board of Canada Secretariat had conducted a gender-based analysis plus assessment in earlier versions of the strategy but did not conduct a separate assessment in 2024. Although the secretariat acknowledged that taking action on climate change will have a generally positive effect on populations at risk, the assessment concluded that the impacts of the strategy did not go beyond impacts to federal public servants. We also found that the secretariat did not collect or consider the gender-based analysis plus population information from other departments and agencies in the planning and implementation of the strategy. In our view, these efforts were not sufficient to embed equity principles and assess how climate-related disruptions to federal services and infrastructure might impact diverse populations, such as those living in northern and remote communities.

20. We found that, since its inception in 2017, no funding was provided through the strategy to the Treasury Board of Canada Secretariat and other departments and agencies to support the achievement of the climate-resilience commitments. In contrast, the strategy had a dedicated fund since 2019 to support projects aimed at reducing greenhouse gas emissions from federal operations. The 3 selected departments told us that having no dedicated funding for enhancing climate resilience created barriers in implementing actions to enhance climate resilience, such as infrastructure upgrades involving significant investments.

Recommendation

21. To strengthen the oversight of the climate-resilience aspects of the Greening Government Strategy, the Treasury Board of Canada Secretariat should:

- update and share existing guidance to reflect changes in the updated strategy and develop new guidance to address gaps, such as methodology to track costs, nature-based solutions, and climate-sensitive areas
- improve the documentation and efficiency of the governance mechanisms to track and share departmental concerns, lessons learned, and best practices
- integrate gender-based analysis plus data into future updates of the strategy by working with departments and agencies
- critically analyze and consider incentives and barriers to increase departmental capacity to facilitate the timely achievement of the long-term objectives and commitments

The secretariat's response. Agreed.

See [Recommendations and Responses](#) at the end of this report for detailed responses.

The secretariat's framework for measuring and monitoring progress was weak

Findings

22. We found that the Treasury Board of Canada Secretariat had not developed a comprehensive measuring and monitoring framework to track progress toward the climate-resilience objective and commitments of the Greening Government Strategy. For example, we found that the secretariat did not develop interim targets to determine whether the government was on track to meet its long-term objectives and commitments. We also found that the secretariat did not collect results on all commitments related to climate resilience from all departments and agencies subject to the strategy. In addition, we also found that the quality assurance process for tracking was not robust.

23. In 2017, the strategy's objective for the federal government to be a global leader in resilient operations had no established timelines. Over time, the Treasury Board of Canada Secretariat had progressively clarified the strategy's overall climate-resilience commitments and objectives in terms of precision and inclusion of time-bound targets. However, the focus shifted from encouraging departments and agencies to take resilience actions by 2022 to having long-term commitments and objectives to enhancing climate resilience by 2035 and beyond ([Exhibit 5](#)). In our view, this is concerning, as it did not convey a sense of urgency in line with Canada's commitment under the Paris Agreement to undertake ambitious efforts to adapt to climate change and reduce vulnerability to climate change.

24. We found that the recent shift to long-term objectives and commitments was not accompanied by interim targets to guide implementation and corrective action. This means that the federal government and Canadians would not know whether planned progress was on track and would not have the opportunity to adjust.

25. We found that the Treasury Board of Canada Secretariat established a mechanism to collect and compile results data through an annual call letter and a reporting template. In 2024–25, the secretariat collected data from 27 out of 100 (27%) departments and agencies subject to the strategy, focusing on those with real property. In addition, 3 others reported voluntarily. However, we found that since the beginning of the strategy, the secretariat had not collected any resilience data for the remaining departments and agencies or conducted an analysis to justify its approach.

Exhibit 5—Climate-resilience objectives and commitments shifted over time, reducing the urgency to protect federal government assets and services from climate change



Source: Adapted from the Greening Government Strategy, Treasury Board of Canada Secretariat, 2017, 2020, 2022, and 2024

 **Read the Exhibit 5 text description**

26. We also found that the secretariat was not collecting results toward all the strategy’s climate-resilience commitments, such as for departments and agencies to add criteria to address climate resilience in their high-value procurements by 2027. Without tracking results toward this commitment, the secretariat cannot assess the progress or lack thereof. This is important, as the federal government is the largest public buyer in Canada and is well positioned to leverage its procurement power to enhance Canada’s climate resilience.

27. We found that the reporting template for climate-resilience results was not designed to track progress effectively. For example, departments were restricted to closed answers such as “yes,” “initiated,” or “no” to indicate completion of a climate risk assessment. We found that the reporting template did not require departments and agencies to describe incremental progress. In addition, we found that some questions in the reporting template were unclear, which led to inconsistencies. For example, we found that National Defence reported a false positive result because a question in the template was misinterpreted.

28. We found that the Treasury Board of Canada Secretariat had established a quality assurance process for tracking results. However, the process was not robust. The process included collecting senior-level signatures on data accuracy and conducting spot checks of data for obvious errors and omissions. Despite these efforts, we found inaccuracies and deficiencies:

- inaccurate tracking of results submitted by departments and agencies (for example, the secretariat did not accurately track completion of some of the departmental climate risk assessments)
- gaps in documentation collected to validate data provided (for example, missing senior-level sign-offs)
- no cross-departmental consistency checks

Recommendation

29. To comprehensively, clearly, and accurately measure and monitor progress on the Greening Government Strategy, the Treasury Board of Canada Secretariat should improve the measuring and monitoring framework by:

- defining clear interim targets or developing an approach to course correct to ensure that actions to reach the objectives are on the right path and to measure progress before their end dates
- collecting both quantitative and qualitative data on climate-resilience commitments annually for all the departments and agencies with real property and periodically for the remaining departments and agencies
- improving its quality assurance process including doing cross-departmental checks to ensure data consistency and reliability
- improving directions and targeted training on reporting requirements and expectations to reduce inconsistencies

The secretariat's response. Agreed.

See [Recommendations and Responses](#) at the end of this report for detailed responses.

The secretariat failed to report publicly on climate resilience during the strategy's first 8 years

Findings

30. We found that despite repeated commitments, the Treasury Board of Canada Secretariat had not reported publicly on progress toward the climate-resilience objective and commitments for the first 8 years of the Greening Government Strategy. In contrast, we found that the secretariat had reported results toward other non-resilience commitments on its website since the inception of the strategy in 2017.

31. In the absence of public reporting by the Treasury Board of Canada Secretariat, we found that the secretariat had relied on, and did not consolidate, the information from other departments' and agencies' reporting. The complementary climate-resilience reporting included departmental sustainable development strategy reports and reporting required by the Canadian Net-Zero Emissions Accountability Act. However, we found that some departments and agencies subject to the strategy reported on some actions or indicators, some did not report on climate resilience at all, and only half reported under the act. The lack of consolidated public reporting on the strategy made it difficult for the people in Canada to gain a clear understanding of progress and for decision makers to identify where more targeted efforts were needed.

32. We found that the Treasury Board of Canada Secretariat worked with Environment and Climate Change Canada to integrate the climate-resilience commitments of the strategy into the 2022–2026 Federal Sustainable Development Strategy. We also found that the secretariat aligned the Greening Government Strategy's resilience commitments with the United Nations' Sustainable Development Goal 13 (Climate Action), which commits to taking action to combat climate change, and with several of the goal's targets. However, it did not align the strategy with other Sustainable Development Goals, such as Goal 11 (Sustainable Cities and Communities), to demonstrate the contribution of climate-resilience actions beyond climate.



Take urgent action to combat climate change and its impacts

Source: United Nations

Recommendation

33. To improve transparency and to equip decision makers with relevant information regarding the climate resilience of federal assets, services, and activities, the Treasury Board of Canada Secretariat should ensure timely and public annual reporting on all of the climate resilience–related commitments in the Greening Government Strategy.

The secretariat’s response. Agreed.

See [Recommendations and Responses](#) at the end of this report for detailed responses.

The federal government made limited progress in taking actions to enhance climate resilience

Why this finding matters

34. Meeting the climate resilience–related objectives and commitments outlined in the Greening Government Strategy required that federal departments and agencies take timely action. Identifying and assessing climate risks, prioritizing and implementing actions to enhance climate resilience, and achieving results take time. Although the strategy’s objective to improve the climate resilience of the federal government by 2035 and 2040 may seem far away, planning, implementing, and monitoring the success of the actions will require time and effort.

Context

35. As the costs of climate-related events continue to rise, delays or the lack of proactive actions would increase the costs to Canadian society. For example, the future costing report commissioned by the Treasury Board of Canada Secretariat found that climate change was estimated to cost in the range of \$3 billion to \$8 billion annually to the federal government by 2030 and in the range of \$6.2 billion to \$13.5 billion annually by 2050. These estimated costs were calculated using historical data adjusted to account for inflation, considering several climate factors, and including program expenditures, international assistance, and infrastructure costs.

36. The implementation of the strategy and of proactive actions to enhance climate resilience depends on the actions of departments and agencies across government. Effective climate resilience requires a continuous improvement process that includes:

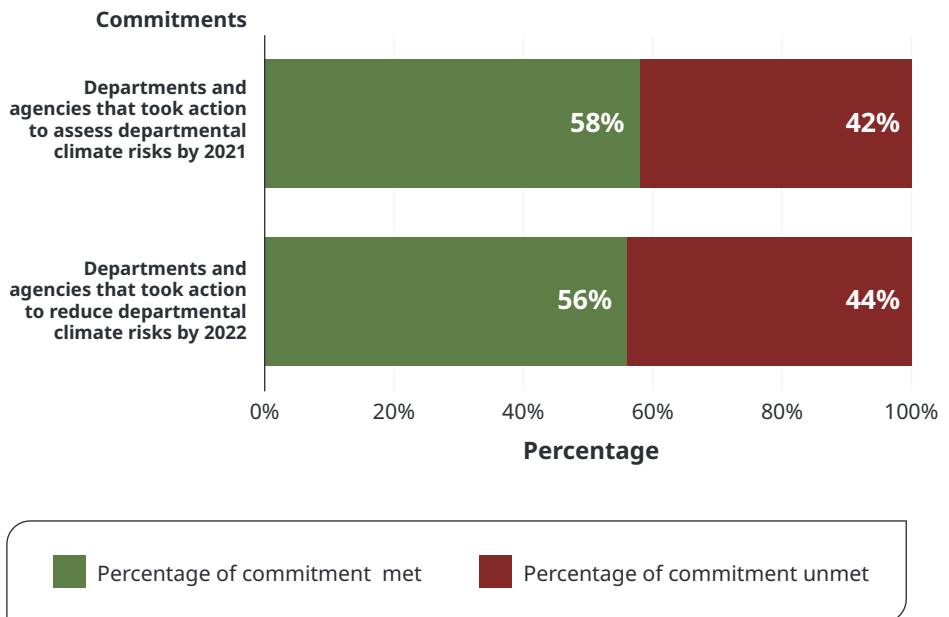
- initiating the climate risk assessment
- identifying and assessing the climate risks and opportunities
- setting priorities and selecting actions to enhance climate resilience
- implementing actions to enhance climate resilience
- monitoring the outcomes and adjusting course as needed

Previous climate-resilience commitments were unmet, and important challenges persist, threatening the achievement of long-term commitments

Findings

37. We found that the Treasury Board of Canada Secretariat did not collect results from more than 70% of the departments and agencies subject to the Greening Government Strategy on whether they took action to assess their departmental climate risks by 2021 and to reduce their climate change risks by 2022. For those that had reported, more than 40% failed to meet both commitments ([Exhibit 6](#)).

Exhibit 6—The previous 2 resilience commitments were unmet

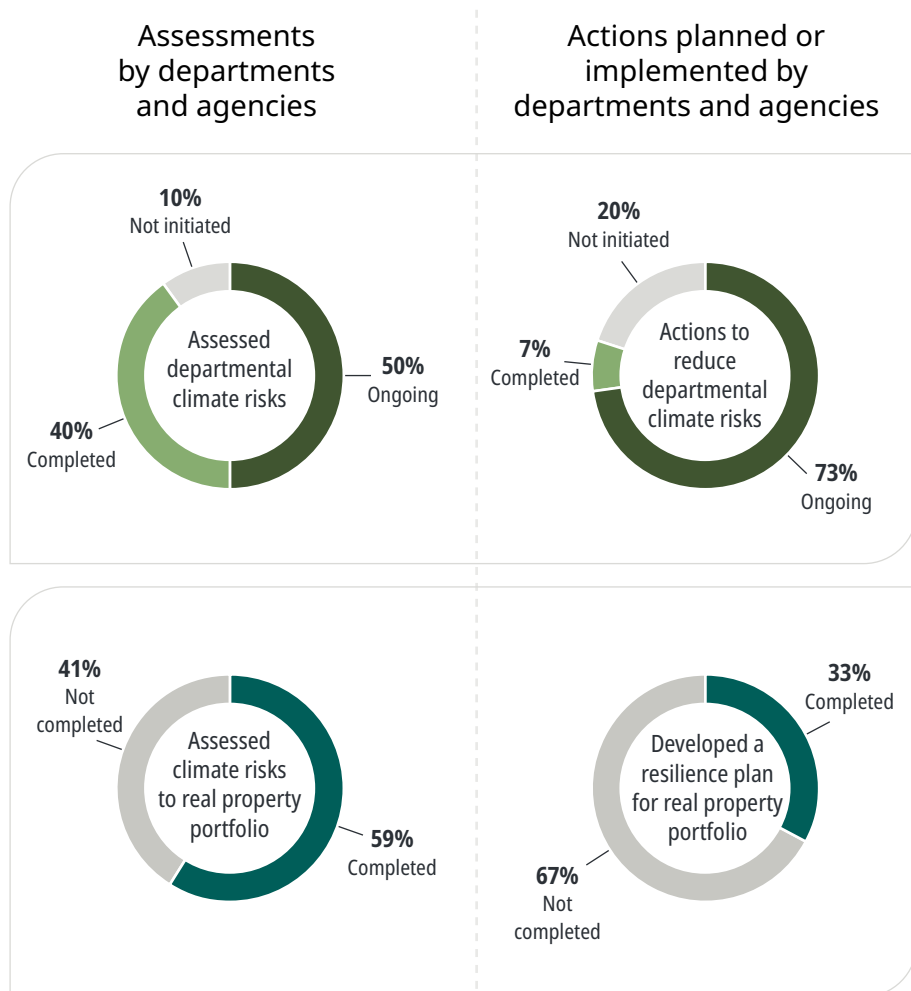


Source: Based on 2021–22 and 2022–23 data provided by the Treasury Board of Canada Secretariat and collected from 26 and 27 departments and agencies, respectively, of the 100 departments and agencies subject to the Greening Government Strategy

 [Read the Exhibit 6 text description](#)

38. To measure progress toward climate-resilience commitments, the Treasury Board of Canada Secretariat had developed 4 indicators to be mandatorily reported on: 3 focused on processes, and 1 focused on action taken. These indicators included assessing department-wide risks, assessing real property portfolios, and assessing and developing resilience plans for critical assets at significant risk. We found that among the departments and agencies included in reporting in 2024–25, some progress had been made to assess their departmental and real property climate risks. However, limited progress had been made to reduce the climate risks identified (Exhibit 7). For example, the number of departments and agencies that had taken actions to reduce risks remained unchanged between 2023–24 and 2024–25.

Exhibit 7—As of 2024–25, some progress was made by the federal government on assessing climate risks, but limited actions were taken to reduce them

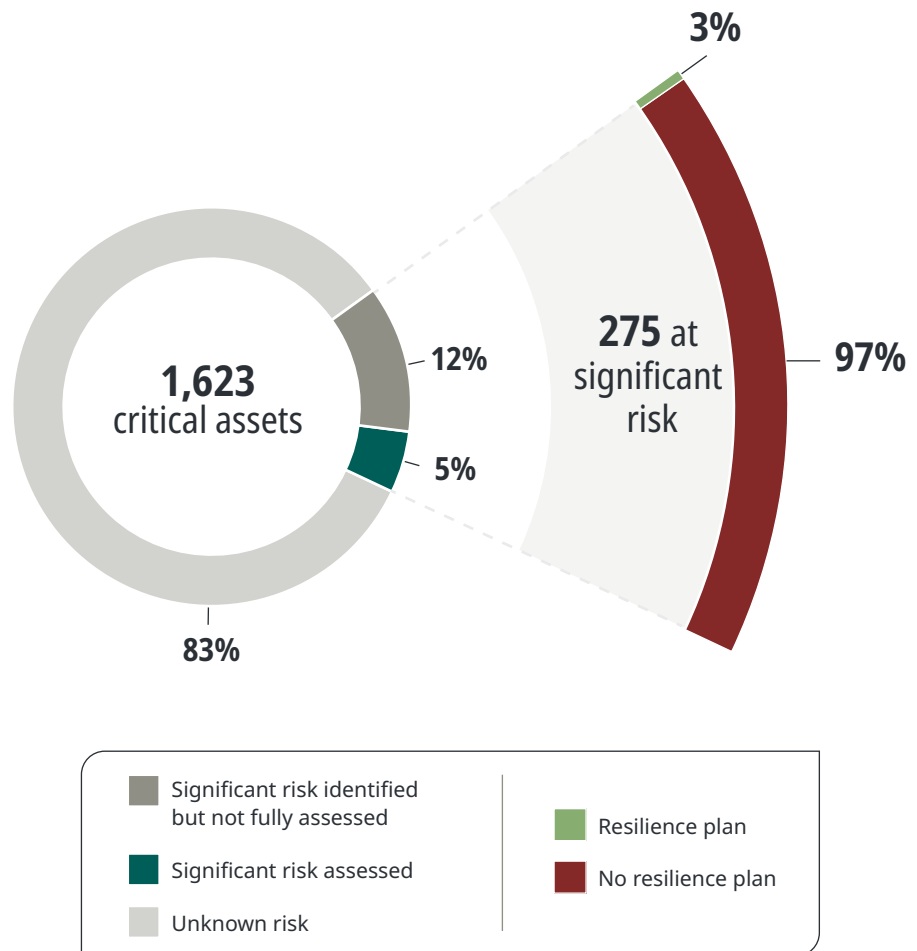


Source: Based on 2024–25 data provided by the Treasury Board of Canada Secretariat from 30 of the 100 departments and agencies subject to the Greening Government Strategy (30 regarding departmental results and 27 regarding real property results)

 [Read the Exhibit 7 text description](#)

39. We found that in 2024–25, one fifth of the departments and agencies that reported results had either not clearly identified critical assets or provided a confirmation that they had none. We also found that more than 1,600 critical assets were identified. However, only 2 departments had developed climate plans to reduce climate risks, covering 3% of the critical assets known to be at significant risk ([Exhibit 8](#)).

Exhibit 8—As of 2024–25, 3% of the critical assets of the federal government identified as being subject to significant risk had climate-resilience plans in place



Source: Based on 2024–25 data provided by the Treasury Board of Canada Secretariat from 30 of the 100 departments and agencies subject to the Greening Government Strategy































 [Read the Exhibit 8 text description](#)




Despite assessing risks, National Defence, Public Services and Procurement Canada, and Fisheries and Oceans Canada made limited progress in translating those assessments into meaningful action

Findings

40. All departments and agencies subject to the Greening Government Strategy were required to complete risk assessments of their assets, services, and activities and take actions to reduce identified risks to enhance climate resilience. We found that the 3 selected departments had made some progress in assessing climate risks; however, they had made limited progress in implementing meaningful action ([Exhibit 9](#)). We also found that the 3 selected departments had different approaches to identifying their critical and high-valued assets, which led to inconsistencies. In addition, we found that 2 of the 3 selected departments had not reported accurately to the Treasury Board of Canada Secretariat in 2024–25 for 1 result.

Exhibit 9—Three selected departments had made limited progress in achieving the climate-resilience commitments

			Selected departments		
Risks to:			National Defence	Public Services and Procurement Canada	Fisheries and Oceans Canada
All department assets, services, and activities 	Assessment				
	Plan				
	Implementation				
Real property 	Assessment				
	Plan				
	Implementation				
Critical assets 	Identification				
	Assessment				
	Implementation				

 Complete and up to date
 In progress
 Not started

 [Read the Exhibit 9 text description](#)

41. We found that all 3 selected departments' assessments of risks to their department's assets, services, and activities were in progress. We found that the departments had varying degrees of progress in planning and taking actions to enhance climate resilience:

- National Defence had not completed its entire departmental assessment. However, it completed high-level climate risk assessments for the Royal Canadian Navy, the Canadian Armed Forces, and the Royal Canadian Air Force.
- Public Services and Procurement Canada had completed an assessment in 2018; however, it was not updated, despite the 5-year renewal requirement. The assessment was not followed by an implementation plan, and no monitoring was undertaken to ensure that the identified actions to enhance climate resilience were implemented.
- Fisheries and Oceans Canada had completed an assessment in 2012 before the strategy was launched. Although the department did not have a formal plan to update the assessment, meaningful work had been completed to understand department-wide climate risks, establish priorities, and identify actions to enhance resilience. However, this progress was not reported to the secretariat.

42. We found inconsistencies among the 3 selected departments in how critical and high-valued assets, services, and activities were interpreted. The Treasury Board of Canada Secretariat defined critical assets, services, and activities but not other terms, such as "mission critical," "major procurements," or "high-value assets, services, and activities." For those terms, the departments and agencies subject to the strategy had to rely on their own interpretation.

43. We found that the 3 selected departments were at various stages of identifying their critical assets:

- National Defence initiated the process of identifying its critical assets in 2021, which was expected to be completed in 2022–23. National Defence had not identified any of its critical assets by the end of the audit period. However, it finalized the list of its critical assets in early March 2026.
- Public Services and Procurement Canada committed to completing assessments by 2027 for all the assets it managed and intended to retain by 2027, instead of focusing only on those identified as critical. For example, as of 2024–25, the department had completed assessments of 172 (63%) of the 271 assets that it managed. Further, the department identified some critical assets, but this progress was not reported to the secretariat.

- Fisheries and Oceans Canada used the Treasury Board of Canada Secretariat definition and highlighted that its list of critical assets did not neatly fit the requirements. The department initially focused on those assets that provided or managed critical services. For example, small craft harbours were not identified as critical assets, although they were important for coastal communities and the fishing industry.

44. We used representative sampling to assess overall progress in implementing actions to enhance climate resilience of assets with completed climate risk assessments across the 3 selected departments. We found that while climate risk assessments had been undertaken, actions to reduce those risks to enhance climate resilience were only in the planning stage or were just starting to be implemented. Among the 43 items in our sample, we found that:

- National Defence had carried out high-level climate risk assessments. However, all recommendations were too high level and broad to trigger tangible actions.
- Fisheries and Oceans Canada had started to plan actions but had made limited progress in implementing them.
- Public Services and Procurement Canada had started to plan and implement actions.

45. We found many assets that were vulnerable, such as some small craft harbours, required immediate actions to withstand future natural disasters ([Exhibit 10](#)). We also found that some proactive actions to enhance climate resilience taken by some selected departments were not captured by the strategy reporting. For example, some were driven by retrofits to address infrastructure repair needs and did not result from the climate risk assessments of these assets that were completed as part of the strategy ([Exhibit 10](#) and [Exhibit 11](#)).

Exhibit 10—Many small craft harbour structures remained in vulnerable condition

In September 2022, Hurricane Fiona caused violent winds, torrential rainfall, and large waves. This event resulted in loss of life, widespread power outages, and more than \$800 million in insured damages, impacting coastal communities, infrastructure, and businesses. This included damage to 142 of the 184 small craft harbours in the path of Hurricane Fiona managed by Fisheries and Oceans Canada. These harbours are critical to the commercial fishing industry, supporting more than 45,000 jobs directly and thousands more in associated sectors.



Cap-des-Caissie small craft harbour, New Brunswick
Photo: Fisheries and Oceans Canada, 2023



Cap-des-Caissie small craft harbour, New Brunswick
Photo: Office of the Auditor General of Canada, 2025

Proactive actions to enhance climate resilience have been proven to be cost effective. For example, we found that some harbours, such as the Cap-des-Caissie in New Brunswick, had structures that had been reconstructed prior to Hurricane Fiona and that suffered little to no damage (picture on the left) compared with those on the same site that had not been upgraded (picture on the right).

In 2019, the replacement value of all the small craft harbours was estimated to exceed \$7.1 billion. We found that many small craft harbour structures remain in vulnerable condition. Given that they are critical to the economic vitality, safety, and social fabric of many coastal communities, particularly those dependent on the fisheries sector, this raises concerns about the overall resilience and preparedness of Canada's coastal infrastructure. Timely action to ensure that federal assets are adapted to our changing climate and increasingly severe weather events is not only an infrastructure priority—it is also a necessity to protect the Canadian way of life.

Exhibit 11—Alaska Highway: Actions to enhance climate resilience were not captured under the Greening Government Strategy



Washout section of the Alaska Highway in summer 2024.

Photo: Darcy Cooper, Operations Manager, Public Services and Procurement Canada

The Alaska Highway is an important transportation link connecting Alaska, Yukon, and British Columbia. It includes 57 bridges, more than 2,100 culverts, and several pits and quarries. Public Services and Procurement Canada is the custodian for 835 km of the total 2,450 km.

The climate in northern Canada has been warming 3 times faster than the global average, resulting in permafrost thaw, more frequent and damaging extreme weather, and unpredictable snow and ice conditions.

We found that Public Services and Procurement Canada had not carried out a climate risk assessment under the Greening Government Strategy for this highway. However, we also found that while planning road repairs for the Alaska Highway, the department considered climate resilience and was implementing proactive actions, such as installing bigger or more numerous culverts to respond to increased precipitation, changing the route to avoid eroding shores, and so on. We

found that the department's efforts were not captured in the strategy's reporting. Timely completion of climate assessments would support informed and timely decision making and help ensure that the assets will withstand the changing climate.

Recommendation

46. To demonstrate climate leadership and enhance the resilience of their assets, services, and activities to climate change and extreme weather events, National Defence, Public Services and Procurement Canada, and Fisheries and Oceans Canada should complete, regularly review, accurately report on, and monitor the departmental progress on implementing the following:

- a departmental risk assessment—including an assessment of the risks that climate change presents to all assets, services, and activities

- a real property portfolio risk assessment—including an assessment of all the risks to their entire real estate holdings
- asset-level and site-specific risk assessments for all critical assets and high-value assets incorporating in-depth climate-resilience measures
- an operational implementation plan to achieve the Greening Government Strategy’s resilience objectives with clear timelines

The departments’ responses. Agreed.

See [Recommendations and Responses](#) at the end of this report for detailed responses.

Conclusion

47. We concluded that the Treasury Board of Canada Secretariat led the Greening Government Strategy to enhance the climate resilience of federal assets, services, and activities; however, its oversight had significant gaps.

48. We concluded that National Defence, Public Services and Procurement Canada, and Fisheries and Oceans Canada assessed climate change risks but made limited progress in implementing actions to proactively enhance the climate resilience of their assets, services, and activities.

Subsequent Event

49. We noted that in February 2026, the Treasury Board of Canada Secretariat had reported publicly on climate resilience for the first time since the Greening Government Strategy’s inception in 2017. The secretariat’s reporting was subsequent to the end of our audit period on December 1, 2025. However, we also noted that the February 6, 2026, reporting did not include data on all commitments, data from all departments and agencies subject to the strategy, or the latest available 2024–25 data.

About the Audit

This independent assurance report was prepared by the Office of the Auditor General of Canada on the Greening Government Strategy. Our responsibility was to provide objective information, advice, and assurance to assist Parliament in its scrutiny of the government's management of resources and programs and to conclude on whether the resilience aspect of the strategy complied in all significant respects with the applicable criteria.

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

The Office of the Auditor General of Canada applies the Canadian Standard on Quality Management 1—Quality Management for Firms That Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires our office to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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

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

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

Audit objective

The objective of this audit was to determine whether:

- the Treasury Board of Canada Secretariat led the Greening Government Strategy to enhance the climate resilience of federal assets, services, and activities
- selected departments* assessed climate change risks and implemented actions to proactively enhance the resilience of their assets, services, and activities to climate change

* The selected departments were National Defence, Public Services and Procurement Canada, and Fisheries and Oceans Canada.

Scope and approach

The federal organizations audited were the Treasury Board of Canada Secretariat, National Defence, Public Services and Procurement Canada, and Fisheries and Oceans Canada.

The first line of enquiry examined whether the Treasury Board of Canada Secretariat led the Greening Government Strategy to enhance the climate resilience of federal assets, services, and activities. Oversight was assessed through various elements, including developing governance mechanisms, guidance, and tools and having a robust measuring, monitoring, and reporting framework. We also examined whether the department measured, monitored, and reported on government performance information against the set commitments and objectives.

The second line of enquiry of the audit examined whether National Defence, Public Services and Procurement Canada, and Fisheries and Oceans Canada—representing more than 67% of federal assets—had identified, assessed, and addressed the climate change risks related to their areas of responsibility. Our examination work included looking at the departments' risk assessments of their assets, services, and activities and at whether the departments had taken actions to reduce identified risks in order to enhance resilience.

For the site-level assessments, our examination work included using representative sampling of the total population of 257 climate risk assessments completed by the 3 selected departments as of August 2025. The sample of 43 site-level risk assessments (29 assessments from Public Services and Procurement Canada, 9 from National Defence, and 5 from Fisheries and Oceans Canada) was analyzed to determine whether the 3 selected departments had identified, assessed, and prioritized climate change risks and whether they had implemented actions to enhance climate resilience. The sample was sufficient in size to conclude on the sampled population with a confidence level of at least 90% and a margin of error of +10%.

As part of both lines of enquiry, the audit team also considered whether the Greening Government Strategy was aligned with the United Nations' Sustainable Development Goals and with the selected department's sustainable development strategies. The audit team also considered whether gender-based analysis plus was considered in the design and implementation of the Greening Government Strategy.

The audit approach included interviews with organization officials and partners. The audit team also analyzed processes, documents, data, and other information sources; undertook data analyses; and highlighted key findings through selected case studies within the scope of the audit.

Criteria

We used the following criteria to conclude against our audit objective:

Criteria	Sources
<p>The Treasury Board of Canada Secretariat has provided leadership (for example, a strategic approach, guidance and tools, costs and savings, and gender-based analysis plus) toward achieving the Greening Government Strategy objective and related commitments to enhance the climate resilience of federal assets, services, and activities.</p>	<ul style="list-style-type: none"> • Greening Government Strategy, Treasury Board of Canada Secretariat, 2017, 2020, 2022, and 2024 • Federal Adaptation Policy Framework, Environment and Climate Change Canada, 2011 • Canada's National Adaptation Strategy: Building Resilient Communities and a Strong Economy, Environment and Climate Change Canada, 2023 • Government of Canada Adaptation Action Plan, Environment and Climate Change Canada, 2023 • Achieving a Sustainable Future: A Federal Sustainable Development Strategy for Canada 2019–2022, Environment and Climate Change Canada • Achieving a Sustainable Future: Federal Sustainable Development Strategy 2022–2026, Environment and Climate Change Canada • Paris Agreement, United Nations Framework Convention on Climate Change, 2015 • Policy on Results, Treasury Board, 2016 • Directive on Results, Treasury Board, 2016 • Cabinet Directive on Strategic Environmental and Economic Assessment, 2024 • Framework for the Management of Risk, Treasury Board of Canada Secretariat, 2010

Criteria	Sources
<p>The Treasury Board of Canada Secretariat has supported achieving results (for example, monitoring and reporting on results) toward the climate-resiliency objective and related commitments under the Greening Government Strategy and reported effectively on progress.</p>	<ul style="list-style-type: none"> • Greening Government Strategy, Treasury Board of Canada Secretariat, 2017, 2020, 2022, and 2024 • Federal Adaptation Policy Framework, Environment and Climate Change, 2011 • Paris Agreement, United Nations Framework Convention on Climate Change, 2015 • Achieving a Sustainable Future: A Federal Sustainable Development Strategy for Canada 2019–2022, Environment and Climate Change Canada • Achieving a Sustainable Future: Federal Sustainable Development Strategy 2022–2026, Environment and Climate Change Canada • Policy on Results, Treasury Board, 2016 • Directive on Results, Treasury Board, 2016

Criteria	Sources
<p>The selected departments have identified, assessed, and prioritized risks from climate change impacts to their assets, services, and activities to enhance climate resiliency.</p>	<ul style="list-style-type: none"> • Greening Government Strategy, Treasury Board of Canada Secretariat, 2017, 2020, 2022, and 2024 • Canadian Net-Zero Emissions Accountability Act • Federal Adaptation Policy Framework, Environment and Climate Change Canada, 2011 • Canada’s National Adaptation Strategy: Building Resilient Communities and a Strong Economy, Environment and Climate Change Canada, 2023 • Government of Canada Adaptation Action Plan, Environment and Climate Change Canada, 2023 • Directive on Security Management, Treasury Board of Canada Secretariat, 2019 • Policy on the Planning and Management of Investments, Treasury Board, 2021 • Cabinet Directive on Strategic Environmental and Economic Assessment, 2024 • Framework for the Management of Risk, Treasury Board of Canada Secretariat, 2010 • ISO 31000—Risk Management, International Organization for Standardization, 2018 • Paris Agreement, United Nations Framework Convention on Climate Change, 2015

Criteria	Sources
<p>The selected departments have implemented actions and have monitored and reported on results toward the climate-resiliency objective and related commitments under the Greening Government Strategy.</p>	<ul style="list-style-type: none"> • Greening Government Strategy, Treasury Board of Canada Secretariat, 2017, 2020, 2022, and 2024 • Canadian Net-Zero Emissions Accountability Act • Canada’s National Adaptation Strategy: Building Resilient Communities and a Strong Economy, Environment and Climate Change Canada, 2023 • Achieving a Sustainable Future: A Federal Sustainable Development Strategy for Canada 2019–2022, Environment and Climate Change Canada • Achieving a Sustainable Future: Federal Sustainable Development Strategy 2022–2026, Environment and Climate Change Canada • Policy on Results, Treasury Board of Canada Secretariat, 2016 • Policy on the Planning and Management of Investments, Treasury Board, 2021 • Cabinet Directive on Strategic Environmental and Economic Assessment, 2024 • Paris Agreement, United Nations Framework Convention on Climate Change, 2015 • Departmental Sustainable Development Strategy, Public Services and Procurement Canada, 2020–2023 and 2023–2027 • Departmental Sustainable Development Strategy, Fisheries and Oceans Canada, 2020–2023 and 2023–2027 • Defence Energy and Environment Strategy, National Defence, 2020–2023 and 2023–2027

Period covered by the audit

The audit covered the period from November 1, 2020, to December 1, 2025. This is the period to which the audit conclusion applies.

Date of the report

We obtained sufficient and appropriate audit evidence on which to base our conclusion on April 28, 2026, in Ottawa, Canada.

Audit team

This audit was completed by a multidisciplinary team from across the Office of the Auditor General of Canada led by Marie-Pierre Grondin, Principal. The principal has overall responsibility for audit quality, including conducting the audit in accordance with professional standards, applicable legal and regulatory requirements, and the office's policies and system of quality management.

Recommendations and Responses

Responses appear as they were received by the Office of the Auditor General of Canada.

In the following table, the paragraph number preceding the recommendation indicates the location of the recommendation in the report.

Recommendation	Response
<p>21. To strengthen the oversight of the climate-resilience aspects of the Greening Government Strategy, the Treasury Board of Canada Secretariat should:</p> <ul style="list-style-type: none"> • update and share existing guidance to reflect changes in the updated strategy and develop new guidance to address gaps, such as methodology to track costs, nature-based solutions, and climate-sensitive areas • improve the documentation and efficiency of the governance mechanisms to track and share departmental concerns, lessons learned, and best practices • integrate gender-based analysis plus data into future updates of the strategy by working with departments and agencies • critically analyze and consider incentives and barriers to increase departmental capacity to facilitate the timely achievement of the long-term objectives and commitments 	<p>The Treasury Board of Canada Secretariat's response. Agreed. The Treasury Board of Canada Secretariat agrees that certain oversight aspects of the Greening Government Strategy's climate resilience commitments can be strengthened. The secretariat will do this by:</p> <ul style="list-style-type: none"> • updating and sharing revised guidance as well as adding additional issue-specific guidance to its knowledge sharing platform, including those related to nature-based solutions and climate sensitive areas. The Secretariat will consult departments on how to better track costs of climate impacts in federal operations. This is planned for completion by the fourth quarter of fiscal year 2026–2027. • improving the documentation and efficiency of mechanisms to track and share departmental concerns, lessons learned and best practices by increasing the regularity of information sharing events. This is planned for completion by the fourth quarter of fiscal year 2026–2027. • consulting departments who have collected Gender-based Analysis Plus data on climate resilience in their operations to inform the climate resilience aspects of the next Strategy update. This is planned for completion prior to the next update of the Strategy, approximately 2028. • utilizing existing mechanisms to better analyze incentives and barriers to increase departmental capacity to achieve long-term objectives. This activity is planned for completion by the fourth quarter of fiscal year 2026–2027.

Recommendation	Response
<p>29. To comprehensively, clearly, and accurately measure and monitor progress on the Greening Government Strategy, the Treasury Board of Canada Secretariat should improve the measuring and monitoring framework by:</p> <ul style="list-style-type: none"> • defining clear interim targets or developing an approach to course correct to ensure that actions to reach the objectives are on the right path and to measure progress before their end dates • collecting both quantitative and qualitative data on climate-resilience commitments annually for all the departments and agencies with real property and periodically for the remaining departments and agencies • improving its quality assurance process including doing cross-departmental checks to ensure data consistency and reliability • improving direction and targeted training on reporting requirements and expectations to reduce inconsistencies 	<p>The Treasury Board of Canada Secretariat's response. Agreed. The Treasury Board of Canada Secretariat will improve measurement and monitoring by:</p> <ul style="list-style-type: none"> • consulting departments with the aim of further clarifying interim targets or an approach to course correction that will enable them to develop actions that are on the right path and to measure progress before their end dates • focusing the greatest effort on the largest operational departments that have the greatest potential to enhance climate resilience in federal operations by collecting summary and quantitative data annually, and by working with departments to more fully utilize the mechanisms for reporting qualitative information, such as the Canada Net-Zero Emissions Accountability Act section 23 annual report and the Departmental Sustainable Development Strategies. • improving the quality assurance process by transitioning departments to report climate resilience results through RETScreen, which will improve data consistency and reliability. This allows for automation of year-over-year comparisons, among other measures, to improve data quality assurance. • clarifying directions and providing targeted training in reporting requirements and expectations as necessary to improve reporting consistency. <p>These activities are planned for completion by the first quarter of fiscal year 2027–2028.</p>

Recommendation	Response
<p>33. To improve transparency and to equip decision makers with relevant information regarding the climate resilience of federal assets, services, and activities, the Treasury Board of Canada Secretariat should ensure timely and public annual reporting on all of the climate resilience-related commitments in the Greening Government Strategy.</p>	<p>The Treasury Board of Canada Secretariat's response. Agreed. The Treasury Board of Canada Secretariat agrees to report climate resilience results publicly on an annual basis by:</p> <ul style="list-style-type: none"> • providing summary information on climate resilience commitments on the TBS website • supporting departments to provide climate resilience information through the annual and public reporting of section 23 of the Canada Net-Zero Emissions Accountability Act, as well as Departmental Sustainable Development Strategy reports. <p>These activities are planned for completion by the fourth quarter of fiscal year 2026–2027.</p>
<p>46. To demonstrate climate leadership and enhance the resilience of their assets, services, and activities to climate change and extreme weather events, National Defence, Public Services and Procurement Canada, and Fisheries and Oceans Canada should complete, regularly review, accurately report on, and monitor the departmental implementation progress of the following:</p> <ul style="list-style-type: none"> • a departmental risk assessment—including an assessment of the risks that climate change presents to all assets, services, and activities • a real property portfolio risk assessment—including an assessment of all the risks to their entire real estate holdings • asset-level and site-specific risk assessments for all critical assets and high-value assets incorporating in-depth climate-resilience measures • an operational implementation plan to achieve the Greening Government Strategy's resilience objectives with clear timelines 	<p>Public Services and Procurement Canada's response. Agreed. Public Services and Procurement Canada has made significant progress in completing Climate Risk and Vulnerability Assessments across its portfolio, supporting the early identification of climate-related risks. Building on this work, Public Services and Procurement Canada will continue refining its approach to align with Government of Canada greening priorities and the Greening Government Strategy. PSPC will update its departmental climate risk assessment and associated implementation plan by Fall 2027, with subsequent updates every five years in accordance with the Greening Government Strategy (GGS). A departmental monitoring framework will be established by Spring 2028. PSPC will complete a climate risk assessment of its real property portfolio by Fall 2027 and establish a portfolio-level monitoring framework by Spring 2028. Climate risks to critical real property assets will be assessed by 2030. PSPC will complete facility-level and site-specific Climate Risk and Vulnerability Assessments (CRiVAs) for Crown-owned assets under its custodianship by Spring 2029 and will develop asset-level implementation and monitoring plans to support the GGS requirement to reduce climate risks to critical assets by 2035.</p>

Recommendation	Response
	<p>National Defence's response. Agreed. National Defence has completed climate change vulnerability assessments (CCVAs) for major establishments and will continue assessing risks across its broader real property portfolio. In alignment with the Defence Climate and Sustainability Strategy and the Greening Government Strategy, DND will complete a comprehensive Departmental climate risk assessment, conduct site-specific assessments for critical and high-value assets, and develop an operational implementation plan to advance resilience measures. Progress will be regularly reviewed and monitored to ensure effective implementation and climate leadership.</p> <p>Timeline for implementation: April 2028</p> <p>Fisheries and Oceans Canada's response. Agreed. While significant progress has been made through previous departmental climate risk assessments, real property portfolio risk assessment and several site-level assessments for critical sites, further work is needed.</p> <p>The Department will review and update its departmental climate risk assessment and implementation plan on a five-year recurring cycle consistent with the Greening Government Strategy (GGS). DFO will also update its real property portfolio assessment. These actions will be completed by March 31, 2028.</p> <p>Moreover, DFO will assess climate risks to critical and high-value sites, and implement measures to reduce these risks in line with GGS timelines. During 2026–27, DFO will continue to coordinate with the Canadian Coast Guard and the Department of National Defence on the transition of relevant assets and operations.</p> <p>DFO remains committed to advancing outstanding actions and adapting plans as needed based on TBS direction to ensure the continued resiliency of its assets, services, and operations.</p>

Appendix—Text Descriptions of Exhibits

Here are the text descriptions of the exhibits.

Exhibit 1—Federal assets, services, and activities were subject to various climate risks—Text description

The following 6 climate risks could affect federal assets, services, and activities:

- Permafrost degradation
- Increased temperatures
- More frequent extreme weather events
- Increase in forest fires and pests
- Sea-level rise and coastal erosion
- Loss of biodiversity and changes in animal distribution

The federal assets, services, and activities of National Defence, Public Services and Procurement Canada, Fisheries and Oceans Canada, and other departments and agencies could be affected by climate risks.

National Defence's federal assets included military equipment (for example, ships, airplanes, and vehicles) and buildings and infrastructure (for example, storage facilities and roads). Examples of National Defence's services included domestic security and counterterrorism.

Public Services and Procurement Canada's federal assets included buildings and infrastructure (for example, office space, bridges, highways, and heritage sites). Examples of Public Services and Procurement Canada's services included procurement, pension administration, and management and maintenance of property.

Fisheries and Oceans Canada's federal assets included buildings and infrastructure (for example, wharves and lighthouses). Examples of Fisheries and Oceans Canada's services included scientific research and search and rescue.

Other departments' and agencies' federal assets included national parks, research laboratories, and so on. Examples of their services included emergency management, federal policing, food safety, and oversight of transportation infrastructure)

 [Back to Exhibit 1](#)

Exhibit 3—In 2024–25, the 3 selected departments' assets represented 67% of the value of the federal government's physical assets—Text description

This donut chart shows the value of the Government of Canada's physical assets. Physical assets are tangible capital assets of the Government of Canada. The total value is \$115 billion, and \$77 billion, or 67% of that amount, is in the physical assets of the 3 departments selected for the audit: National Defence, Public Services and Procurement Canada, and Fisheries and Oceans Canada.

National Defence's physical assets represent \$52 billion or 45% of the total value, Public Services and Procurement Canada's physical assets represent \$15 billion, or 13% of the total value, Fisheries and Oceans Canada's physical assets represent \$10 billion, or 9% of the total value, and all other departments' and agencies' physical assets represent \$38 billion, or 33% of the total value.

Note: In 2025, it was announced that the Canadian Coast Guard, including physical assets (such as vessels and equipment) and employees, would transfer from Fisheries and Oceans Canada to National Defence.

Source: Based on information from the Public Accounts of Canada 2025



Exhibit 5—Climate-resilience objectives and commitments shifted over time, reducing the urgency to protect federal government assets and services from climate change—
Text description

This timeline from 2017 to 2040 shows the Government of Canada's climate-resilience objectives and commitments from 4 versions of the Greening Government Strategy. In each version of the strategy, the dates of the objectives and commitments were shifted further into the future.

In the first iteration of the Greening Government Strategy in 2017, the timeline for when the climate-resilience objectives and commitments were in place went to 2024. The objectives and commitments were as follows:

- Canada to be a global leader in government operations that are resilient
- Government of Canada will transition to climate-resilient operations

In the 2020 and 2022 updates to the strategy, the timeline for when the climate-resilience objectives and commitments were in place went from 2020 to 2024. The objectives and commitments were as follows:

- Assess risks to department services and activities by 2021 and at regular intervals thereafter
- Take action to reduce risks by 2022 and after each assessment

In the 2024 version of the strategy, the timeline for when the climate-resilience objectives and commitments were in place went from 2024 to 2040. The objectives and commitments were as follows:

- To enhance climate resilience, the Government of Canada will reduce significant climate risks to critical assets, services, and activities by 2035
- It will reduce risks to the remaining high-value assets, services, and activities by 2040

Source: Adapted from the Greening Government Strategy, Treasury Board of Canada Secretariat, 2017, 2020, 2022, and 2024



Exhibit 6—The previous 2 resilience commitments were unmet

This chart shows 2 resilience commitments. One of the commitments was to be met by 2021 and the other by 2022. The commitments were not achieved, as more than 40% of the departments and agencies subject to the Greening Government Strategy failed to meet both commitments:

The first commitment was not achieved as 58% of the departments and agencies (instead of 100%) met the commitment. It was for departments and agencies that took action to assess departmental climate risks by 2021.

The second commitment was not achieved as 56% of the departments and agencies met the commitment. It was for departments and agencies that took action to reduce departmental climate risks by 2022.

Source: Based on 2021–22 and 2022–23 data provided by the Treasury Board of Canada Secretariat and collected from 26 and 27 departments and agencies, respectively, of the 100 departments and agencies subject to the Greening Government Strategy



Exhibit 7—As of 2024–25, some progress was made by the federal government on assessing climate risks, but limited actions were taken to reduce them—Text description

In these 4 donut charts measuring progress made out of 100%, only 1 chart related to assessments shows progress as more than 50% completed as of 2024–25.

Two of the donut charts show progress on assessments by departments and agencies:

- For progress on assessments of departmental climate risks, 40% were completed, 10% were not initiated, and 50% were ongoing.
- For progress on assessments of climate risks to the real property portfolio, 59% were completed, and 41% were not completed.

The other 2 donut charts show actions planned or implemented by departments and agencies:

- For progress on actions to reduce departmental climate risks, 7% were completed, 20% were not initiated, and 73% were ongoing.
- For progress on developing a resilience plan for the real property portfolio, 33% of plans were completed, and 67% were not completed.

Source: Based on 2024–25 data provided by the Treasury Board of Canada Secretariat from 30 of the 100 departments and agencies subject to the Greening Government Strategy (30 regarding departmental results and 27 regarding real property results)



Exhibit 8—As of 2024–25, 3% of the critical assets of the federal government identified as being subject to significant risk had climate-resilience plans in place—Text description

This donut chart shows that of the 1,623 critical assets, 275, or 17%, were at significant risk, and for 83% of the critical assets, the risk was unknown. Of the 17% of critical assets at significant risk, 5% had the significant risk assessed and 12% had the significant risk identified but not fully assessed. Also, of the 275 critical assets at significant risk, 3% had climate-resilience plans in place and 97% did not.

Source: Based on 2024–25 data provided by the Treasury Board of Canada Secretariat from 30 of the 100 departments and agencies subject to the Greening Government Strategy



Exhibit 9—Three selected departments had made limited progress in achieving the climate-resilience commitments—Text description

This chart shows the progress made by 3 departments on 3 categories of risks, namely

- risks to all department assets, services, and activities
- risks to real property
- risks to critical assets

The 3 departments selected for the audit were National Defence, Public Services and Procurement Canada, and Fisheries and Oceans Canada. Their progress was assessed on identifying and assessing risks, developing plans to reduce risks, and implementing the plans. Overall, 6 out of 27 actions were completed and up to date, 12 actions were in progress, and 9 actions were not started.

Regarding risks to all department assets, services, and activities, most actions were not started.

- On assessing risks, all 3 departments' assessments were in progress.
- On developing plans to reduce risks, all 3 departments' plans were not started.
- On implementing the plans to reduce risks, all 3 departments' implementations were not started.

Regarding risks to real property, 5 out of 9 actions were completed and up to date, 3 actions were in progress, and 1 action was not started.

- On assessing risks, National Defence's assessments and Fisheries and Oceans Canada's assessments were completed and up to date, while Public Services and Procurement Canada's assessments were in progress.
- On developing plans to reduce risks, all 3 departments' plans were completed and up to date.
- On implementing the plans, Public Services and Procurement Canada's implementation and Fisheries and Oceans Canada's implementation were in progress, while National Defence's implementation was not started.

Regarding risks to critical assets, most actions were in progress.

- On identifying critical assets, Fisheries and Oceans Canada's identification of its critical assets was completed and up to date, while the other 2 departments' identification of their critical assets was in progress.

- On assessing risks to critical assets, Public Services and Procurement Canada's assessments and Fisheries and Oceans Canada's assessments were in progress, while National Defence's assessments were not started.
- On implementing plans to reduce risks, Public Services and Procurement Canada's implementation and Fisheries and Oceans Canada's implementation were in progress, while National Defence's implementation was not started.



[**Back to Exhibit 9**](#)



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