



2024 to 2025 Departmental Sustainable Development Strategy Report

Office of the Auditor General of Canada

Cat. No.: FA1-37E-PDF

ISSN: 2818-744X

Unless otherwise specified, you may not reproduce materials in this publication, in whole or in part, for the purposes of commercial redistribution without prior written **permission** from the Office of the Auditor General of Canada's copyright administrator. To obtain permission to reproduce Government of Canada materials for commercial purposes, apply for Crown Copyright Clearance by contacting:

Mailing address:

Office of the Auditor General of Canada
240 Sparks Street
Ottawa, Ontario K1A 0G6
Canada

Telephone: 613-995-3708 or 1-888-761-5953

TTY: 613-954-8042

Fax: 613-957-0474

Email: communications@oag-bvg.gc.ca

Website: www.oag-bvg.gc.ca

Cover photo: © Environment and Climate Change Canada

© His Majesty the King in Right of Canada, as represented by the Auditor General of Canada, 2025.

Aussi disponible en français

Introduction to the 2024 to 2025 Departmental Sustainable Development Strategy Report

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

The [Federal Sustainable Development Act](#) also sets out [7 principles](#) that must be considered in the development of the FSDS and departmental sustainable development strategies. These basic principles have been considered and incorporated into the [OAG's 2023 to 2027 Departmental Sustainable Development Strategy](#). This report provides a report on progress related to the OAG's Departmental Sustainable Development Strategy in the 2024–25 fiscal year.



Commitments for the Office of the Auditor General of Canada





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

FSDS context:

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

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

Our current people management focus is on fostering a skilled, inclusive, and engaged workforce that is united in its values, behaviours, and actions. In addition, the OAG's 2023–26 People Management Strategy includes an area of focus centred on diversity and inclusion. Our organization has also developed a diversity and inclusion plan that aligns with the OAG's 3-year employment equity and accessibility plans. These plans, along with other initiatives supporting ongoing awareness, learning, and training, contribute to creating a healthy, inclusive, and respectful work environment, which is essential to the ongoing success and well-being of our workforce.

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

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

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
<p>Implement the United Nations Declaration on the Rights of Indigenous Peoples Act</p>	<p>Provide targeted federal government procurement opportunities to Indigenous people.</p> <p>Program: Legislative auditing</p>	<p>Performance indicator: Percentage of the value of total contracts to Indigenous businesses</p> <p>Starting point: 3.95% in 2022-23</p> <p>Target: 5% in 2024-25, 2025-26, and 2026-27</p>	<p>Providing Indigenous businesses with increased procurement opportunities supports the Government of Canada's goal of ensuring that Indigenous people are supported by initiatives that promote connection, development, access, and improvement and that they can fully participate in all aspects of Canada's economy. This action also contributes to the implementation of shared priority 79 of Canada's United Nations Declaration on the Rights of Indigenous Peoples Act Action Plan 2023-2028.</p> <p>Relevant targets or ambitions: United Nations' Sustainable Development Goal target 10.4: Adopt 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>Indicator result: 8.8% in 2024-25</p>

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
<p>Implement the United Nations Declaration on the Rights of Indigenous Peoples Act</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 United Nations Declaration on the Rights of Indigenous Peoples Act, 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 31 March 2025; 90% by 31 March 2027</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 United Nations Declaration on the Rights of Indigenous Peoples Act, the dynamics of respectful relations, Indigenous-specific systemic racism, and meaningful reconciliation. This will contribute to the government's goal of ensuring a Canada where all peoples and sectors of Canadian society respect the diversity and distinctiveness of Indigenous peoples and their inherent, constitutional, and human rights and where there are systems, structures, and processes that uphold those human rights.</p>	<p>Indicator result: 91.0% in 2024–25</p> <p>Notes: Employees are required to take 1 online course each fiscal year on Indigenous topics. This mandatory training serves to deepen employees' understanding of Indigenous history in Canada and the need for meaningful reconciliation, in keeping with Goal 10.</p>

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
			<p>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</p> <p>Canadian Indicator Framework ambition 10.1: Canadians live free of discrimination and inequalities are reduced</p>	
<p>Implement the United Nations Declaration on the Rights of Indigenous Peoples Act</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 United Nations Declaration on the Rights of Indigenous Peoples Act Action Plan 2023–2028</p> <p>Starting point: New indicator</p> <p>Target: 2 reports (1 in 2025–26 and 1 in 2026–27)</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> <p>Relevant targets or ambitions: Canadian Indicator Framework ambition 10.1: Canadians live free of discrimination and inequalities are reduced</p>	<p>Indicator result: Will be available in 2025–26</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	RESULTS ACHIEVED
<p>Foster diversity, inclusion and accessibility in the federal public service</p>	<p>Each year, meet or surpass the workforce availability for employment equity groups at the OAG.</p> <p>Program: Legislative auditing</p>	<p>Performance indicator: Percentage of employees who identify as Indigenous</p> <p>Starting point: 2.5% (31 March 2022)</p> <p>Target: 3.5% (by 31 March 2024) 4.4% (by 31 March 2027)</p> <p>Performance indicator: Percentage of employees who identify as a person with a disability</p> <p>Starting point: 4.9% (31 March 2022)</p> <p>Target: 10.9% (by 31 March 2024) 12.8% (by 31 March 2027)</p>	<p>Actions that foster an inclusive workplace support government-wide commitments to equity-seeking groups. A greater diversity in points of view will lead to more diverse perspectives being applied in program design and program delivery.</p> <p>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</p> <p>Canadian Indicator Framework ambition 10.1: Canadians live free of discrimination and inequalities are reduced</p> <p>Canadian Indicator Framework indicator 10.2.1: Proportion of the</p>	<p>Indicator result: 1.3% of employees identify as Indigenous (31 March 2025)</p> <p>Notes: The OAG has not yet met its target. A review of our employment systems has been completed. An action plan stemming from the review's findings will aim to help remove identified barriers from our employment practices with the goal of promoting equity, accessibility, diversity, and inclusion. This approach will align with Goal 10 by ensuring equal opportunities for Indigenous peoples at the OAG.</p> <p>Indicator result: 12.0% of employees identify as a person with a disability (31 March 2025)</p> <p>Notes: The OAG has met its most recent target. This result demonstrates our commitment to doing our part to eliminate inequalities by removing any employment and other barriers for</p>

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
		<p>Performance indicator: 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: 15.9% of the Executive group (31 March 2022)</p> <p>Target: 24.8% of the Executive group (by 31 March 2024) 28.1% of the Executive group (by 31 March 2027)</p>	<p>population reporting discrimination or unfair treatment</p> <p>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>	<p>employees living with disabilities, in keeping with Goal 10.</p> <p>Indicator result: 25.9% of the Executive group identify as Indigenous, as Black, as a racialized person, or as a person with a disability (31 March 2025)</p> <p>Notes: The OAG has surpassed its most recent target despite limited onboarding opportunities of new employees within the Executive group in 2024–25. This result demonstrates our commitment to promoting and increasing diversity and inclusion among our decision makers, in keeping with Goal 10.</p>



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

FSDS context:

The OAG continues to actively contribute to enhancing the environmental and social well-being of the workplace and the community it operates in, to build on existing efforts to incorporate sustainable development measures into its operations, and to help employees live more environmentally friendly lifestyles. For example, our Green Team, an employee-led team, organizes ecological, office-wide initiatives, such as litter clean-up days and encouraging sustainable commuting options.

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	RESULTS ACHIEVED
Transform the federal light-duty fleet	Ensure that future additions to the OAG’s light-duty fleet are zero-emission vehicles. Program: Legislative auditing	Performance indicator: Percentage of the OAG’s light-duty fleet vehicles that are zero-emission vehicles 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	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:	Indicator result: 100.0% Notes: In April 2024, the OAG replaced its vehicle with a zero-emission vehicle, ahead of the anticipated date of 2026. This marks the OAG’s contribution to the Government of Canada’s transition to 100.0% zero-emission vehicles and reducing its greenhouse gas emissions, in

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
		<p>Treasury Board's Directive on Fleet Management: Executive Vehicles in effect at the time.</p> <p>Target: 100% on replacement of current vehicle</p>	<p>Relevant targets or ambitions: Canadian Indicator Framework ambition 12.1: Canadians consume in a sustainable manner</p> <p>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</p> <p>Canadian Indicator Framework indicator 12.1.1: Proportion of new light duty vehicle registrations that are zero-emission vehicles</p> <p>Global Indicator Framework target 12.7: Promote public procurement practices that are sustainable, in accordance with national policies and priorities</p>	<p>keeping with the objectives of Goal 12: Reduce waste and transition to zero-emission vehicles.</p>
<p>Strengthen green procurement criteria</p>	<p>Incorporate elements of the Greening Government Strategy into OAG procurement practices.</p> <p>Program: Legislative auditing</p>	<p>Performance indicator: Percentage of the specialists in procurement appointed at the OAG for longer than 6 months who have completed the Canada School of Public Service's Green Procurement course.</p> <p>Starting point: 100% in 2022-23</p>	<p>By incorporating environmental considerations into purchasing decisions, green procurement helps reduce greenhouse gas emissions from government operations and our supply chain.</p>	<p>Indicator result: 100.0% as of June 2025</p> <p>Notes: All OAG procurement specialists appointed for more than 6 months have completed the Canada School of Public Service's Green Procurement course. The OAG remains committed to doing its part in making the Government of Canada's procurement of goods and services net-zero emissions by 2050 to aid the</p>

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
		<p>Target: 100% annually</p>	<p>Relevant targets or ambitions: Canadian Indicator Framework ambition 12.2: Canadians consume in a sustainable manner</p> <p>Canadian Indicator Framework indicator 12.2.1: Proportion of businesses that adopted selected environmental protection activities and management practices</p> <p>Global Indicator Framework target 12.7: Promote public procurement practices that are sustainable, in accordance with national policies and priorities</p>	<p>transition to a net-zero, circular economy in keeping with Goal 12.</p>
<p>Strengthen green procurement criteria</p>	<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% annually</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</p>	<p>Indicator result: 98.8% in 2024–25</p> <p>Notes: The following result was determined by comparing ENERGY STAR certified products with the products purchased by the OAG. The OAG will continue to do its part in reducing greenhouse gas emissions and contributing to Goal 12 by prioritizing energy efficient alternatives. We aim to maintain our results over the 90.0% target for the years to come.</p>

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
			<p>Canadian Indicator Framework indicator 12.2.1: Proportion of businesses that adopted selected environmental protection activities and management practices</p> <p>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 continues to take action to reduce its ecological footprint and strengthen its resilience to the effects of climate change.

The OAG FLEX initiative, a multi-phased workplace modernization effort, supports this objective by aligning our operations with the latest [Greening Government Strategy](#) requirements and with Public Services and Procurement Canada's Departmental Sustainable Development Strategy.

The initiative includes significant upgrades to our physical workspace in Ottawa to enable hybrid work, reduce emissions, and optimize space use. Renovations began in 2023–24 and will continue through 2025–26. Once the renovations are completed, our Ottawa office space footprint will be reduced by 50%. Combined with the ongoing reduction in commuting since the COVID-19 pandemic, we expect continued decreases in our contribution to transportation-related emissions, traffic congestion, and air pollution, 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	RESULTS ACHIEVED
<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 policy instruments that have greening government considerations embedded</p> <p>Starting point: 0% The applicable policy instruments identified in 2023, those under travel and hospitality, do not have greening government considerations.</p> <p>Target: Greening criteria are embedded into 100% of applicable OAG policy instruments identified by 31 March 2026.</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</p> <p>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> <p>Canadian Indicator Framework indicator 13.1.1: Greenhouse gas emissions</p>	<p>Indicator result: 85.7% in 2024–25</p> <p>Notes: The OAG has reviewed its internal policies with the aim of adding greening government considerations where applicable, in keeping with Goal 13. As of 31 March 2025, 6 of the 7 internal policy instruments identified had greening government considerations already included or had added appropriate text for these considerations. For example, the OAG's template for requesting travel now requires employees to indicate what efforts were made to reduce the environmental impact and carbon footprint of their travel (for example, choosing lower-emission modes of transportation or combining trips to reduce frequency of travel). For the remaining policy instrument, greening considerations will be added during the 2025–26 fiscal year. We will continue to assess whether new instruments that this indicator applies to are added to the OAG's policy landscape and will add greening considerations where relevant.</p>

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
			<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	RESULTS ACHIEVED
<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 hazards and natural disasters in all countries</p>	<p>Indicator result: 100.0% in 2024–25</p> <p>Notes: Climate change and its impacts were considered in the updating of the OAG's Business Continuity Plan and the development of the current Corporate Risk Profile. The OAG remains committed to strengthening resilience and adaptive capacity to climate-related hazards and natural disasters to protect its employees and the organization, in keeping with Goal 13.</p>

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA'S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
		<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) 		

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

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

PLANNED INITIATIVES	ASSOCIATED DOMESTIC TARGETS OR AMBITIONS AND/OR GLOBAL TARGETS	RESULTS ACHIEVED
<p>Carry out the responsibilities of the Commissioner of the Environment and Sustainable Development under the Canadian Net-Zero Emissions Accountability Act and examine and report annually on the Government of Canada’s implementation of the measures aimed at mitigating climate change.</p>	<p>The Canadian Net-Zero Emissions Accountability Act 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>On 7 November 2024, the Commissioner of the Environment and Sustainable Development released a report titled Canadian Net-Zero Emissions Accountability Act—2024 Report. This audit examined the Government of Canada’s progress in effectively implementing measures to meet the 2030 greenhouse gas emission reduction target, followed up on recommendations from past audits, and assessed the transparency of the government’s first progress report under the Canadian Net-Zero Emissions Accountability Act. The audit found that the federal government took steps toward implementing a variety of mitigation measures, but that progress remained insufficient to meet the 2030 target.</p>

PLANNED INITIATIVES	ASSOCIATED DOMESTIC TARGETS OR AMBITIONS AND/OR GLOBAL TARGETS	RESULTS ACHIEVED
	<p>Relevant targets or ambitions: Canadian Indicator Framework ambition 13.1: Canadians reduce their greenhouse gas emissions</p> <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>	<p>The audit helps Parliament hold the government to account for its plans and progress toward its greenhouse gas emission reduction targets and for its commitments to Canadians and the international community.</p> <p>Our next audit on net-zero emissions accountability is expected in fall 2025.</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 have incorporated the following into the process that we use to select performance audits: gender-based analysis plus; equity, diversity, and inclusion considerations; and sustainable development considerations. In our annual departmental results report, we report on the contributions of our performance audit work to the SDGs. As our transformation of key systems at the OAG progresses, we will continue our work to develop a tool that provides the public with more 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 examinations and monitor any new developments through our established environmental, social, and corporate governance working group.

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

Implementation strategies supporting the goal

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

IMPLEMENTATION STRATEGY	DEPARTMENTAL ACTION	PERFORMANCE INDICATOR STARTING POINT TARGET	HOW THE DEPARTMENTAL ACTION CONTRIBUTES TO THE FSDS GOAL AND TARGET AND, WHERE APPLICABLE, TO CANADA’S 2030 AGENDA NATIONAL STRATEGY AND SDGS	RESULTS ACHIEVED
Other	<p>Contribute to progress toward sustainable development in direct engagements (performance audits and special examinations).</p> <p>Program: Legislative auditing</p>	<p>Performance indicator: Percentage of direct engagements (performance audits and special examinations) that identify and assess risks related to sustainable development during audit planning</p> <p>Starting point: New indicator; baseline data will be collected in 2023–24</p> <p>Target: 100% annually</p>	<p>Through this action, the OAG monitors the contributions of our audit work to global and national sustainable development commitments, including the SDGs and FSDS goals. This performance information allows the OAG to track which social, environmental, and economic aspects of sustainable development we have assessed and supports the decision-making process for planning future audits.</p> <p>Relevant targets or ambitions: All SDGs and FSDS goals and targets</p> <p>Canadian Indicator Framework ambition 16.7: Canadians are supported by effective, accountable, and transparent institutions</p>	<p>Indicator result: 100.0% in 2024–25</p> <p>Notes: Risks related to sustainable development are assessed during the audit planning phase. Each audit team meets with the environment and sustainable development internal specialists to assess these risks. This work contributes to all SDGs.</p>

Integrating Sustainable Development

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

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

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

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

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



To raise awareness and build capacity, the OAG is committed to engaging staff on sustainable development. Specialist teams within the OAG provide technical advice to audit teams, delivers training on integrating sustainable development into audit work, develops tools to build capacity, and produces internal guidance documents on topics such as auditing environmental issues, integrating SDGs into audits, and integrating gender, equity, diversity, and inclusion into audits. The OAG is also engaging all its employees on sustainable development through internal communications and awareness efforts throughout the year.

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

Under the Auditor General Act and the Federal Sustainable Development Act, the Commissioner reports to the Auditor General and is tasked with monitoring and reporting on the government's efforts to protect the environment and promote sustainable development. The OAG supports Parliament in holding government accountable for the implementation of the FSDS, including departmental progress in implementing departmental sustainable development strategies, and reports on any matters related to the [environment and sustainable development](#) that the Commissioner considers should be brought to Parliament's attention. In 2024–25, the Commissioner of the Environment and Sustainable Development released 9 reports on the federal government's management of environmental and sustainable development issues. The OAG did not have any proposals subject to a detailed strategic environmental and economics assessment that were announced or implemented in 2024–25, because we did not submit any proposals during that period.

In our [2024 audit report under the Canadian Net-Zero Emissions Accountability Act](#) on progress toward transparent reporting and implementing measures to reduce emissions, we followed up on federal organizations' progress toward advancing recommendations from select previous audits. One of the recommendations that we followed up on from our 2023 audit on the 2030 Emissions Reduction Plan was that Environment and Climate Change Canada and the Privy Council Office should make substantive information from the integrated climate lens analyses publicly available to meet the intent of the lens. At the time, Environment and Climate Change Canada had committed to modernizing the strategic environmental assessment regime to formalize a reporting mechanism among departments to demonstrate publicly how climate and other environmental effects were considered.

We found that implementation of the recommendation was in progress and only partly addressed. We reported that the organizations planned to use the updated Cabinet Directive on Strategic Environmental and Economic Assessment to address the recommendation. However, under this directive, the content and extent of public reporting is up to the discretion of the organizations.