

Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada

# Report 1

## Implementing the United Nations' Sustainable Development Goals



### Independent Auditor's Report | 2021



Office of the Auditor General of Canada

Bureau du vérificateur général du Canada





**2021**

Reports of the Commissioner of  
the Environment and Sustainable  
Development to the Parliament of Canada

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**REPORT 1**

Implementing the United Nations'  
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# Introduction

## Background

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### 2030 Agenda for Sustainable Development

1.1 In September 2015, Canada joined 192 countries in committing to the United Nations’ 2030 Agenda for Sustainable Development. This agenda is a universal call to action to end poverty, protect the planet, and improve prosperity, peace, and partnership, with a focus on helping the most vulnerable first and leaving no one behind.

1.2 The 2030 Agenda sets out 17 Sustainable Development Goals, which cover a broad range of social, economic, and environmental issues, such as poverty, health, gender equality, sustainable economic growth, water, and climate change. Each goal includes measurable targets and indicators to track progress. While countries are expected to work together to support the global agenda and the goals, they are also expected to establish their own approaches and set national priorities that reflect their own contexts.

1.3 In 2018, the Commissioner of the Environment and Sustainable Development published a report on Canada’s preparedness to implement the United Nations’ Sustainable Development Goals. The audit found that

- Canada lacked a federal governance structure and a plan to implement the 2030 Agenda
- lead federal organizations had not analyzed the extent to which their policies and programs could contribute to achieving the 2030 Agenda’s targets and goals
- Statistics Canada had developed a data framework for the global indicators, but results were not yet available

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### Roles and responsibilities

1.4 All federal departments and agencies are accountable for implementing the 2030 Agenda and the Sustainable Development Goals within their areas of responsibility. Departments and agencies are responsible for working together to integrate the goals into their work, engage with stakeholders, and report on progress made toward the goals.

1.5 **Employment and Social Development Canada.** This department leads Canada’s national implementation of the 2030 Agenda. Its

Sustainable Development Goals Unit works closely with all departments and agencies to coordinate and support a national approach. The department also leads the implementation of measures that contribute to the goals of no poverty (Goal 1) and decent work and economic growth (Goal 8).

1.6 **Statistics Canada.** This agency collects and compiles Canadian data for the Global Indicator Framework for the goals and makes the data available on its Sustainable Development Goals Data Hub website. The agency also works with federal departments and agencies to develop the Canadian Indicator Framework, which is used to measure national progress made toward the goals.

1.7 **Women and Gender Equality Canada.** This department supports the application of gender-based analysis plus across the federal government and the whole-of-government implementation of the Gender Results Framework, which represents the government’s vision for gender equality. The department also contributes to the goal of gender equality (Goal 5).

1.8 **Central agencies.** The Treasury Board of Canada Secretariat, the Privy Council Office, and the Department of Finance Canada contribute to interdepartmental information sharing, consultation, and coordination. They work with Employment and Social Development Canada and other government departments and agencies to promote policy coherence across the federal government.

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**United Nations’  
Sustainable  
Development Goals**



1.9 In this audit, we included an examination of the actions in support of the goals of no poverty (Goal 1), gender equality (Goal 5), and decent work and economic growth (Goal 8), and selected associated targets.

## Focus of the audit

1.10 This audit focused on whether Employment and Social Development Canada and selected organizations

- were implementing a national approach for achieving the United Nations’ 2030 Agenda for Sustainable Development
- had made progress toward achieving selected national targets that would result in more inclusive and sustainable outcomes for Canadians

1.11 This audit is important because the 2030 Agenda is a global commitment to a better future for all. Canada, along with other countries, agreed to implement the 2030 Agenda by adopting policies and



implementing actions domestically in the pursuit of the United Nations' Sustainable Development Goals, which commit to leaving no one behind.

1.12 More details about the audit objective, scope, approach, and criteria are in **About the Audit** at the end of this report (see pages 27–32).

## Findings, Recommendations, and Responses

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### Overall message

1.13 Overall, we found that the federal government laid some foundational blocks for implementing the United Nations' 2030 Agenda for Sustainable Development. For example, departments and agencies defined the elements needed for a national strategy and established a governance structure. However, much work remained to be done to enable national collaboration—among all levels of government and non-governmental stakeholders—to support achieving Canada's goals and targets by 2030. This work included clearly defining roles and responsibilities, improving tools needed by departments and agencies to coordinate their work, and making more data available about vulnerable populations.

1.14 This audit also looked at how departments were addressing 3 targets related to the 2030 Agenda goals that consider global challenges such as poverty and inequality. The national poverty reduction target led by Employment and Social Development Canada was a good example of how targets should be implemented. It showed good collaboration with all levels of government, had clearly defined roles, and was supported by good data. The other 2 targets audited were missing some of these elements that could be helpful to understand the efforts required to achieve sustainable outcomes for Canadians.

1.15 This report takes into account the fact that the **coronavirus disease (COVID-19)** pandemic affected Canada's progress toward the Sustainable Development Goals and highlighted inequalities and vulnerable populations. Implementing the 2030 Agenda presents opportunities for a sustainable recovery from pandemic effects that meets the needs of vulnerable populations and improves resilience for all Canadians. We see this work as urgent given that at the time of our audit, it had already been 6 years since Canada committed to the 2030 Agenda.

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**Coronavirus disease (COVID-19)**—The disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).

# Laying the foundation for implementing the United Nations' 2030 Agenda for Sustainable Development

## Departments and agencies laid some important foundational blocks

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### What we found

1.16 We found that since our 2018 report, departments and agencies had taken some steps toward a national approach for implementing the United Nations' 2030 Agenda for Sustainable Development and achieving the Sustainable Development Goals.

1.17 The analysis supporting this finding discusses the following topics:

- Federal governance structure established
- Public awareness initiatives undertaken
- Elements of a national strategy defined
- Data made publicly available for many Sustainable Development Goal indicators

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### Why this finding matters

1.18 This finding matters because implementing the 2030 Agenda and achieving the goals require participation from all parts of Canadian society. Consultations and public awareness activities are important for engaging people in working toward a sustainable future. Furthermore, the rigorous collection and distribution of data on progress toward the goals would help to raise awareness, focus Canadian efforts where they are needed, and demonstrate achievement of results.

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### Context

1.19 In the February 2018 budget, the Government of Canada confirmed its commitment to implementing the 2030 Agenda and the goals. The budget announcement supported establishing a Sustainable Development Goals Unit within Employment and Social Development Canada to lead the implementation. All federal departments and agencies are nevertheless accountable for advancing progress on the 2030 Agenda and the goals relevant to their mandates, policies, and programs.

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### Recommendations

1.20 We made no recommendations in this area of examination.

### **Federal governance structure established**

1.21 In our 2018 audit, we found that the government had not established a federal governance structure to manage the implementation of the 2030 Agenda. In the current audit, we found that the government had made progress by establishing a governance structure for the overall federal coordination of the 2030 Agenda. Led by the Sustainable Development Goals Unit, the governance structure included representatives from 11 core federal departments and agencies, who participated in an assistant deputy minister committee and a director general committee. The governance structure also included a policy and data working group, a communication and engagement working group, and another director general committee, which included other federal departments and agencies.

1.22 Following our audit period, the Sustainable Development Goals Unit proposed to establish a second assistant deputy minister committee that would include representatives from an additional 6 departments and 1 agency. In October 2020, this proposal was approved by the existing assistant deputy minister committee.

### **Public awareness initiatives undertaken**

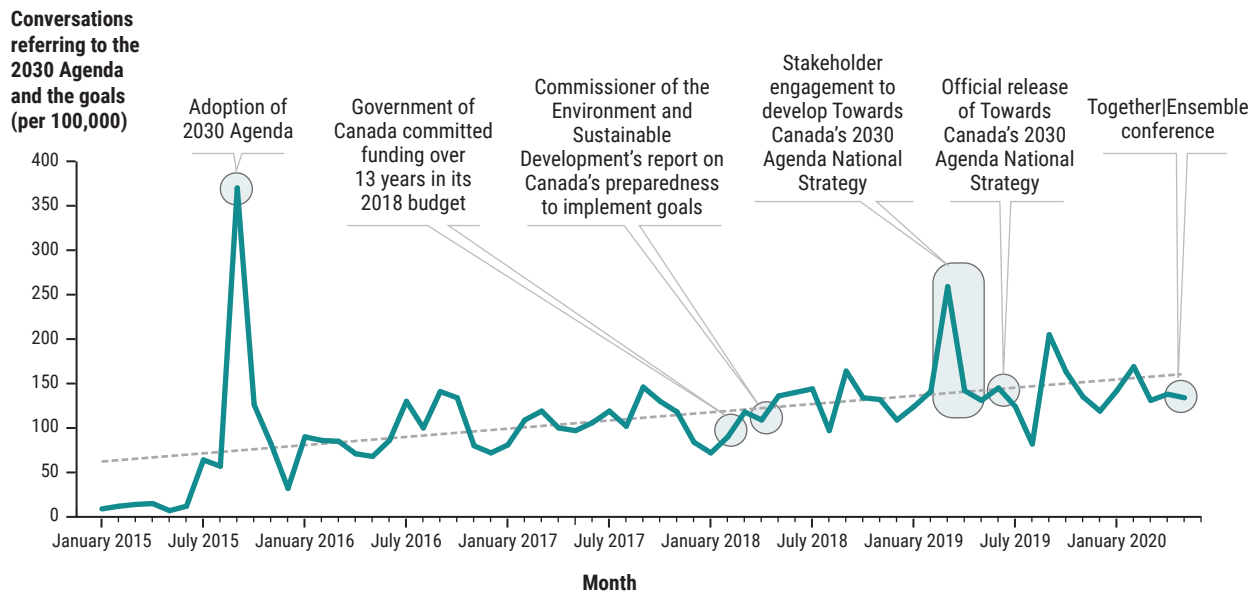
1.23 In our 2018 audit, we found that there was no plan or strategy to raise awareness about the 2030 Agenda or to consult and engage with other levels of government and Canadians.

1.24 In the current audit, we found that Employment and Social Development Canada had developed an engagement plan and communication strategy. The department had also implemented public awareness initiatives that targeted stakeholders, the federal government, other levels of government, and Canadians. For example, the department used existing intergovernmental forums, such as the Federal-Provincial-Territorial Forum of Ministers responsible for Social Services, to provide an introduction to and overview of the 2030 Agenda.

1.25 The Sustainable Development Goals Unit established the Sustainable Development Goals Funding Program to engage Canadians and build public awareness of the goals, foster new partnerships, and catalyze actions that would support the goals. We found that in the 2019–20 fiscal year, the department had fully spent \$4.6 million in grants and contributions to support public awareness projects across the country. For example, the program funded a national forum on the goals, the annual Together|Ensemble conference, which brought together diverse stakeholders to advance progress toward the goals in Canada.

1.26 We hired a firm to provide insight on Canadian engagement about the 2030 Agenda and the goals on social media. The data showed an initial spike during the announcement of the 2030 Agenda in 2015, followed by a steady increase in engagement on online networks such as Twitter, in Canada during our audit period (Exhibit 1.1).

**Exhibit 1.1—Social media engagement on the United Nations’ 2030 Agenda for Sustainable Development and the Sustainable Development Goals has steadily increased**



### Elements of a national strategy defined

1.27 In our 2018 audit, we found that there was no formal approach to implementing the 2030 Agenda and the Sustainable Development Goals. In the current audit, we found that between March and May 2019, the government consulted broadly with Canadians to inform Canada’s approach to implementing the 2030 Agenda. In June 2019, Employment and Social Development Canada published an interim document, *Towards Canada’s 2030 Agenda National Strategy*. This document recommended elements that should be in place to implement the 2030 Agenda, which included

- leadership, governance, and policy coherence
- awareness, engagement, and partnership
- accountability, transparency, and reporting
- reconciliation and the 2030 Agenda
- investing in the Sustainable Development Goals

The document also set out actions for each of these elements, along with the first iteration of a Canadian Indicator Framework to track and report on national progress.

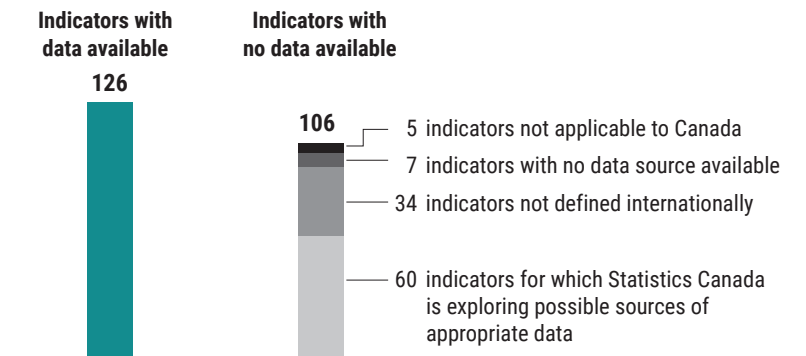
**Data made publicly available for many Sustainable Development Goal indicators**

1.28 In our 2018 audit, we found that Statistics Canada was developing an online portal for data on Canada’s progress against the global indicators.

1.29 In the current audit, we found that Statistics Canada had compiled data for the Global Indicator Framework and made it publicly available through the online Sustainable Development Goals Data Hub. At the end of our audit period, data was available on the hub for just over half of the indicators (126 of 232). In our view, access to recent and reliable data is key to decision making.

1.30 National data might not be possible for all global indicators, for a variety of reasons—for example, if an indicator is not relevant to the Canadian context, if the methodology has not been defined, or if appropriate data sources have not been found (Exhibit 1.2).

**Exhibit 1.2—Data was available for more than half of the 232 global Sustainable Development Goal indicators**



1.31 However, we also found that data on vulnerable groups was limited, as detailed in paragraphs 1.69 and 1.70.

## Barriers to achieving the United Nations’ Sustainable Development Goals

### Context

1.32 In 2018, the Sustainable Development Goals Unit within Employment and Social Development Canada was established to lead

Canada's implementation of the United Nations' 2030 Agenda for Sustainable Development. The unit was tasked with

- developing a national strategy for the 2030 Agenda
- ensuring policy coherence and effective coordination across federal departments and agencies, and with Canadian stakeholders
- raising awareness and engaging Canadians on the 2030 Agenda and the goals
- tracking Canada's progress on the goals

## Employment and Social Development Canada had not established an implementation plan

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### What we found

1.33 We found that the government had not established an implementation plan that would clearly define how all federal departments and agencies would support the national implementation of the 2030 Agenda. We also found that Employment and Social Development Canada had not established an external advisory committee.

1.34 The analysis supporting this finding discusses the following topics:

- No implementation plan
- Federal responsibilities not clearly defined
- External advisory committee not yet established

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### Why this finding matters

1.35 This finding matters because an implementation plan would clearly define priorities and describe how the federal government would integrate the goals into its processes. It is essential for federal departments and agencies to work together with external advisors, other jurisdictions, and stakeholders in order to achieve the goals and reach Canada's most vulnerable populations first.

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### Recommendation

1.36 Our recommendation in this area of examination appears at paragraph 1.45.

### **No implementation plan**

1.37 In our 2018 audit report, we recommended that federal departments establish and communicate an implementation plan for achieving Canada's national targets associated with the Sustainable Development Goals. The recommendations elaborated that the plan should clearly define accountabilities for involved federal organizations and make provisions for effective cooperation with other levels of government and other stakeholders.

1.38 The interim document, *Towards Canada's 2030 Agenda National Strategy*, also affirmed expectations that achieving the goals "requires leadership at all levels, including the federal government, the provinces and territories, municipalities and national Indigenous organizations."

1.39 Although Employment and Social Development Canada had published the interim document in 2019, we found that by a third of the way to 2030, the department had still not established an implementation plan.

### **Federal responsibilities not clearly defined**

1.40 All federal departments and agencies are accountable for implementing the 2030 Agenda and the Sustainable Development Goals that relate to their individual mandates. However, we found that specific departments' and agencies' roles and responsibilities for implementing many goals and related targets had not been clearly defined. Defining these roles and responsibilities is essential to establishing accountability.

1.41 In our examination of 3 targets associated with Sustainable Development Goals, we found that only 1 had a lead department: Employment and Social Development Canada was the lead department for the national target on poverty reduction. In contrast, no lead department had been designated for Canada's national ambition that "Canadians are well represented at all levels of decision making." Progress toward the targets is discussed later in this report, starting at paragraph 1.72.

1.42 In some countries, clear accountabilities for the goals are elements of national implementation plans (Exhibit 1.3).

### Exhibit 1.3—Ireland and Sweden have established accountabilities in their national implementation plans

In Ireland, the Sustainable Development Goals National Implementation Plan 2018–2020 set the accountability for the implementation of the United Nations’ Sustainable Development Goals at the ministerial level, whereas oversight is conducted through the Cabinet. Each minister is assigned to lead on targets associated with the goals that relate to the minister’s function, in cooperation with other relevant departments as stakeholders. Ministers are responsible for implementing those targets, while key issues are addressed through the relevant Cabinet committees.

In Sweden, the Ministry of the Environment and the Ministry for Foreign Affairs are responsible for coordinating the implementation of the United Nations’ 2030 Agenda for Sustainable Development and the goals. However, all ministers and ministries are collectively responsible for the implementation of the goals. The national action plan was the key tool for mobilizing coherent whole-of-government action until 2020. One of the actions derived from the plan was the establishment of a government bill in 2020 on the 2030 Agenda that clarifies a long-term comprehensive approach to the national implementation of the goals.

#### External advisory committee not yet established

1.43 The Sustainable Development Goals Unit was expected to establish an external advisory committee representing youth, civil society, the private sector, academia, and others to guide the implementation of the 2030 Agenda. We found that, although the unit had drafted terms of reference, it had not yet established the planned external advisory committee. In our view, the committee is important to ensuring that views from across Canadian society are represented when implementing the goals and the 2030 Agenda.

1.44 Moreover, according to Employment and Social Development Canada, further federal-provincial-territorial consultations on the Sustainable Development Goals were not able to take place because discussions were focused on the COVID-19 pandemic. It was not clear when the consultations on the goals would resume.

1.45 **Recommendation.** Employment and Social Development Canada, in collaboration with other responsible federal departments and agencies, should establish and communicate an implementation plan that would

- clearly articulate measurable targets as part of the Canadian Indicator Framework
- clarify the roles and responsibilities of federal departments and agencies to support coordinated implementation across the federal government



- support effective cooperation with other levels of government and other stakeholders
- clearly define the reporting process for Canada's progress on the United Nations' 2030 Agenda for Sustainable Development and the Sustainable Development Goals to ensure transparency to Canadians

**The department's response.** *Agreed. The United Nations' 2030 Agenda for Sustainable Development is a whole-of-society initiative to effect change for a better world. The federal government, as one of many stakeholders, cannot advance the 2030 Agenda and its Sustainable Development Goals in isolation. Recognizing that all levels of government, academia, non-governmental organizations, Indigenous peoples, and all Canadians have a role to play in, and responsibility for, implementing the 2030 Agenda and advancing the goals, Employment and Social Development Canada will finalize the 2030 Agenda national strategy in winter 2021. The objective of the national strategy is to create an enabling environment to continue to mobilize a whole-of-society effort to advance the goals.*

*Further, the department remains committed to working with other federal departments to develop an implementation plan. The department will lead, in collaboration with all required federal departments and agencies, the development of a federal implementation plan that will seek to establish 1 or more lead departments or agencies for each goal. The plan will also seek to articulate the roles and responsibilities of lead departments and agencies to help support and encourage coordinated implementation of the 2030 Agenda and its goals, including*

- *identifying or refining targets and other performance indicators, as appropriate*
- *monitoring and reporting on the progress of the goals in a transparent manner*
- *supporting effective and ongoing engagement and collaboration with stakeholders*

*The federal implementation plan is expected to be finalized in spring 2021.*

*The department is committed to advancing the 2030 Agenda and its goals. However, the department cannot impose or compel other federal departments and agencies or the provinces and territories and other levels of government to undertake or advance work under their respective mandates, nor can the department act as the decision maker for any other federal department or agency or any other level of government. It remains the prerogative of individual federal departments and agencies, other levels of government, and all other stakeholders to adopt, implement, and advance the 2030 Agenda and its goals.*

## Federal departments and agencies did not have the tools they needed to coordinate their work on the Sustainable Development Goals

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### What we found

1.46 We found that the selected departments and agencies had taken initial steps to align their work on the Sustainable Development Goals. For example, departments and agencies mapped their initiatives, policies, and programs to the goals, and central agencies provided tools and guidance on the integration of the goals and targets into federal decision-making processes. However, they had not established coordination processes that would identify gaps and duplication of federal initiatives, policies, and programs that would hinder progress toward the goals and targets.

1.47 The analysis supporting this finding discusses the following topic:

- Limited progress on policy coherence

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### Why this finding matters

1.48 This finding matters because progress toward sustainable development depends on the efforts, resources, and expertise of many federal departments and agencies, other levels of government, and stakeholders. Coordination among federal departments and agencies would improve coherence of efforts, reduce duplication, make the best use of resources, and better target actions and resources toward vulnerable populations.

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### Recommendation

1.49 Our recommendation in this area of examination appears at paragraph 1.56.

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### Analysis to support this finding

#### Limited progress on policy coherence

1.50 According to the interim document, Towards Canada's 2030 Agenda National Strategy, the interconnected nature of the Sustainable Development Goals makes **policy coherence** important for implementing the 2030 Agenda. The Sustainable Development Goals Unit was mandated to provide overall policy coherence for the implementation.

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**Policy coherence**—Integration of the economic, social, environmental, and governance aspects of sustainable development at all stages of domestic and international policy making. Policy coherence aims to increase governments' capacities to identify trade-offs and foster synergies across policy areas and to reconcile domestic and internationally agreed-on policy objectives.

Source: Adapted from the Organisation for Economic Co-operation and Development

1.51 In our 2018 audit report, we recommended that departments analyze the extent to which their policies and programs could contribute to the targets and goals of the 2030 Agenda. In the current audit, we found that the unit had undertaken a one-time exercise that tasked federal departments and agencies with mapping their policies, initiatives, and programs to the goals. The unit compiled the input submitted by departments and agencies. However, this mapping exercise did not identify gaps or duplication in federal actions required to support progress toward the goals.

1.52 In our 2018 audit report, we also recommended that the federal government identify coherent actions that, implemented together, would achieve the national targets. The unit was mandated to work with central agencies to improve policy coherence on the goals. In the current audit, we found that the central agencies, with guidance from the unit, had updated existing tools and guidance to integrate the goals and targets into federal decision-making processes. Here are some examples:

- The Treasury Board of Canada Secretariat communicated guidance to federal departments and agencies on requirements for including high-level planning information about their contributions to the goals and targets in their annual departmental plans.
- The Department of Finance Canada required federal departments and agencies to identify which goals and targets their funding proposals are expected to advance, and how, as part of the **gender-based analysis plus** template. The department told us that it was also developing a quality of life measurement framework that would recognize the role of the goals, and other initiatives, in the budget development process.
- In 2017, the Privy Council Office began reviewing its guidance and due diligence tools, which would require federal departments and agencies to consider how their policies and proposals contribute to the goals when preparing submissions to Cabinet. These tools were still in draft at the time of our audit.

1.53 In our view, these tools are steps toward understanding how existing or proposed policies and programs contribute to achieving the goals. On their own, however, they cannot ensure that federal programs and policies work together to that end. According to the Organisation for Economic Co-operation and Development, policy coherence also requires

- formal mechanisms for coordination on sustainable development
- coordinating mechanisms within the government to promote coherence and resolve policy conflicts

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**Gender-based analysis plus**—An analytical process used to assess how diverse groups of women, men, and gender-diverse people may experience policies, programs, and initiatives. The “plus” acknowledges that gender-based analysis goes beyond biological (sex) and socio-cultural (gender) differences and considers many other identity factors, like race, ethnicity, religion, age, and mental or physical ability.

Source: Adapted from “What is GBA+,” Women and Gender Equality Canada

- clear mandates and arbitration processes for preventing and resolving policy conflicts

1.54 Some countries—whose governance structures differ from Canada’s—have approached policy coherence through central leadership and coordinated actions across government (Exhibit 1.4).

**Exhibit 1.4—Germany, Finland, and New Zealand support central mechanisms for policy coherence for implementing the United Nations’ 2030 Agenda for Sustainable Development**

In Germany, the Federal Chancellery has the responsibility to lead on sustainable development. The ministries play key roles in the implementation of the national sustainable development strategy, the United Nations’ 2030 Agenda for Sustainable Development, and the Sustainable Development Goals. The State Secretaries’ Committee for Sustainable Development, consisting of the state secretaries of all the ministries, addresses key cross-cutting issues on a consensus basis. The committee is chaired by the head of the chancellery. Each ministry has a working-level coordinator for sustainable development involved in the departmental implementation of the strategy and the goals. The coordinator works within its ministry to promote sustainability in the legislative and regulatory processes of all ministries.

In Finland, the Prime Minister’s Office is responsible for coordinating the national implementation of the 2030 Agenda and achieves this through the coordination secretariat, which also includes representatives from the Secretariat General of the Finnish National Commission on Sustainable Development and the Ministry for Foreign Affairs. A coordination network consisting of representatives from each ministry supports the coordination secretariat in the Prime Minister’s Office.

In New Zealand, the Treasury developed a Wellbeing Budget for the government on the basis of the Treasury’s Living Standards Framework. The framework is used to establish national priorities, based on a set of indicators beyond economic indicators, to build a budget that is reviewed by New Zealand’s Cabinet committees. Wellbeing is the focus of the overall government direction and decision making to ensure that policy is coherent and supported by a national budget. The Treasury has also determined the relationship between its Living Standards Framework and the goals.

1.55 Policy coherence is especially important to making progress on targets associated with the goals, to ensure that no one is left behind, and to reach those who are furthest behind first. We found that federal departments did not always assess gaps and synergies in policies or actions related to gender and youth employment. These findings are detailed in paragraphs 1.78, 1.84, and 1.87.

1.56 **Recommendation.** Employment and Social Development Canada, in collaboration with the Privy Council Office, the Treasury Board of Canada Secretariat, the Department of Finance Canada, and Women and Gender Equality Canada, should

- implement tools and processes to improve policy coherence for sustainable development
- support other responsible federal departments and agencies to identify gaps, trade-offs, and synergies among federal policies and programs for sustainable development

**The organizations' response.** *Agreed. Employment and Social Development Canada will continue to work with the central agencies and Women and Gender Equality Canada to promote and continue to improve the integration of the United Nations' Sustainable Development Goals into the existing Government of Canada planning, policy, and decision-making processes:*

- *Employment and Social Development Canada's Sustainable Development Goals Unit will continue to work with the Privy Council Office to integrate the goals into the government's policy development tools and processes, including applying a Sustainable Development Goal lens to memoranda to Cabinet. The Privy Council Office will explore ways to systematically examine memoranda to Cabinet through this lens, with the aim of identifying gaps, synergies, and trade-offs among federal policy proposals toward the goals.*
- *Employment and Social Development Canada's Sustainable Development Goals Unit will continue to work with the Treasury Board of Canada Secretariat to integrate the goals into the guidance provided to departments for planning and reporting purposes, thus facilitating the use of this information to support transparent and ongoing reporting on the extent departments' initiatives are advancing the goals.*
- *Employment and Social Development Canada's Sustainable Development Goals Unit will continue to work with the Department of Finance Canada to advance the United Nations' 2030 Agenda for Sustainable Development by better incorporating quality of life measurements into budgeting and policy development. The quality of life framework that is under development will provide a mechanism to link Sustainable Development Goals to federal budget priority setting and strengthen assessment of environmental, social, and economic factors in budgeting and policy development to improve policy coherence.*
- *Employment and Social Development Canada's Sustainable Development Goals Unit will continue to work with Women and Gender Equality Canada toward encouraging the identification of synergies and alignment between the Gender Results Framework and tools supporting the Canadian Gender Budgeting Act and the*

*objective of the 2030 Agenda, with particular attention given to the core principle of leaving no one behind.*

*However, although every effort will be made to collaborate and implement the actions presented above, it remains the sole prerogative of responsible departments and agencies to initiate changes to their processes and tools. Further, while policy coherence mechanisms can provide useful information regarding potential gaps, trade-offs, and synergies, the decisions linked to resource allocation or government priorities are subject to the current budget and Cabinet decision-making process and are the prerogative of Cabinet and elected officials.*

## There were gaps in assessing and reporting on national progress toward the Sustainable Development Goals

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### What we found

1.57 We found that the government’s measuring, monitoring, and reporting system did not support clear and detailed reporting against the Sustainable Development Goals. Of the 17 global goals, 11 had targets in the Canadian Indicator Framework, whereas 6 had only broad ambitions that were not specific, measurable, or time-bound. Also, data collection was not detailed enough to allow for the tracking of progress for vulnerable populations.

1.58 The analysis supporting this finding discusses the following topics:

- Gaps in national targets
- No plan to report to Canadians on national progress
- Limited data about vulnerable populations

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### Why this finding matters

1.59 This finding matters because reporting on progress is central to the 2030 Agenda and having access to detailed data would allow Canadian organizations to target policies and programs to support Canada’s most vulnerable populations.

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### Context

1.60 The 2030 Agenda established 17 Sustainable Development Goals and 169 targets, along with over 230 indicators to measure global progress. Each country is expected to set its own national targets, guided not only by the global level of ambition but also by national context. Each country is also expected to decide how the global goals and targets will be incorporated into national planning processes, policies, and strategies.

1.61 To measure progress and ensure that no one is left behind, the 2030 Agenda highlights the importance of reliable data that is disaggregated—that is, data that can be broken down into subpopulations or subcategories. Although data on the whole country can demonstrate Canada’s overall progress against targets and goals, national averages can hide disparities among groups. Disaggregated data can highlight which groups are struggling most, allowing actions to be better focused on supporting them.

1.62 Statistics Canada is expected to publish data, including disaggregated data, as it becomes available. Employment and Social Development Canada is expected to report to Canadians on overall progress on the 2030 Agenda.

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## Recommendation

1.63 Our recommendation in this area of examination appears at paragraph 1.71.

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## Analysis to support this finding

### Gaps in national targets

1.64 We found that Statistics Canada and the Sustainable Development Goals Unit worked with other federal departments to establish the first iteration of the Canadian Indicator Framework, which drew on previously established national targets and indicators. For example, Women and Gender Equality Canada worked with Statistics Canada to ensure that the relevant indicators from the Gender Results Framework were included in the Canadian Indicator Framework.

1.65 The Canadian Indicator Framework complements the Global Indicator Framework and measures Canada’s progress toward the 17 goals. We found that most of the targets set in the Canadian Indicator Framework were not as ambitious as their global equivalents. For example, the goal of responsible consumption and production (Goal 12) has 11 global targets in areas ranging from efficient natural resource management to waste reduction, whereas the only target in the Canadian Indicator Framework involved sales of zero-emission vehicles. In our view, the Canadian target for Goal 12 is not as ambitious as the global targets because it focuses on vehicle purchases and ignores other relevant issues such as food waste and the consumption of resources.

1.66 Furthermore, Canada had no targets for 6 of the 17 goals (quality education; gender equality; decent work and economic growth; reduced inequalities; peace, justice, and strong institutions; and partnerships for the goals). Instead, there were broad ambitions, which are not measurable, specific, or time-bound, making it challenging to determine whether Canada was making progress toward the associated goals. For example,



under the goal of decent work and economic growth (Goal 8), 1 of the 2 ambitions in the Canadian Indicator Framework was that Canadians contribute to and benefit from sustainable economic growth. The indicator to measure this ambition is gross domestic product per capita.

1.67 While the Canadian Indicator Framework reflected existing federal priorities, federal departments and agencies had not identified whether any additional targets or indicators should be established. This is important because Canada's contributions are used to track global progress. Our recommendation in this area of examination is at paragraph 1.45.

### **No plan to report to Canadians on national progress**

1.68 The interim document, *Towards Canada's 2030 Agenda National Strategy*, highlighted the importance of federal reporting on the implementation of the 2030 Agenda. The Sustainable Development Goals Unit was required to report annually on progress. However, we found that Employment and Social Development Canada had not established an approach for reporting annually to Canadians on the implementation of the 2030 Agenda and progress toward the goals. In our view, at a third of the way to 2030, transparency and reporting to Canadians on progress is vital, not only to maintain momentum but also to continue engaging the public and stakeholders nationwide. Our recommendation in this area of examination is at paragraph 1.45.

### **Limited data about vulnerable populations**

1.69 The interim document identifies a number of groups as potentially vulnerable: women; children; seniors; veterans; immigrants; visible minorities; single-parent households; people with low incomes; First Nations; Métis; Inuit; people with disabilities; and lesbian, gay, bisexual, transgender, queer, and two-spirit (LGBTQ2) people.

1.70 To measure progress toward the Sustainable Development Goals, the first iteration of the Canadian Indicator Framework drew on a variety of data sources from existing federal programs and resources, which were not necessarily designed to meet the level of disaggregation required for the 2030 Agenda. In our examination of 3 targets associated with the goals, we found that the availability of data on vulnerable populations was uneven:

- Most of the data Employment and Social Development Canada used to track poverty reduction in Canada was disaggregated. However, gaps existed for data on groups such as veterans, LGBTQ2 people, and visible minorities (paragraph 1.79).
- Data on Canadian representation in leadership was available by sex or gender but was not disaggregated for all of the vulnerable populations. An exception to this was the data on federally appointed judges, which was disaggregated (paragraph 1.83).



- The indicator on youth not in employment, education, or training was disaggregated by sex; however, there were gaps in specific data about vulnerable groups (paragraph 1.86).

We also found that only limited disaggregated data was available on Statistics Canada’s Sustainable Development Goals Data Hub to track progress on vulnerable populations.

1.71 **Recommendation.** Statistics Canada should coordinate with responsible federal departments and agencies and other stakeholders to determine priorities for additional disaggregation of data about vulnerable groups and should make that disaggregated data publicly available while meeting data quality and confidentiality requirements.

***The agency’s response.** Agreed. Statistics Canada will work with various federal departments to identify disaggregation requirements. On the basis of the outcome of these discussions, Statistics Canada will publish indicators at the level of disaggregation identified if it is feasible to do so with current data holdings. However, Budget 2018 did not include new funding for data collection, and the majority of Statistics Canada’s social statistics programs are cost recovery and funded by federal departments. Producing data at levels that are disaggregated enough to inform on the subpopulations in question requires large samples, and collection of this information needs to be adequately funded. Once data disaggregation priorities have been identified with federal departments, Statistics Canada will assess the oversampling requirements and associated costs for the relevant survey instruments that would enable Statistics Canada to publish results for the priorities determined. Funding requirements will then be presented to federal partners to determine whether they wish to enable this additional data disaggregation.*

## Results for targets associated with the United Nations’ Sustainable Development Goals

### Sustainable outcomes for Canadians could be linked to leadership, coordinated actions, and data availability

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#### What we found

1.72 We found that the national poverty reduction target had elements in place that allowed for a better understanding of the efforts required to make progress toward sustainable outcomes for Canadians. These elements included

- measurable targets
- clear roles and responsibilities, including leadership and coordination mechanisms

- coordinated actions and resources
- disaggregated data

We also found that not all these elements were in place for either gender representation in leadership or for youth employment, education, and training.

1.73 The analysis supporting this finding is based on the Canadian Indicator Framework and discusses the following topics:

- Reduced poverty in Canada
- Incremental progress in gender representation in leadership
- Limited progress for youth not in employment, education, and training
- Effective elements for sustainable outcomes sometimes in place

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### Why this finding matters

1.74 This finding matters because the 2030 Agenda sets out a framework with the Sustainable Development Goals, which aims to address global challenges, such as poverty and inequality, while respecting the environment and the economy. Although Canada is a developed country, poverty and inequality persist in Canadian society—and could be worsened by the COVID-19 pandemic.

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### Recommendation

1.75 Our recommendation in this area of examination appears at paragraph 1.89.

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### Analysis to support this finding



#### Global Target 1.2

By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions

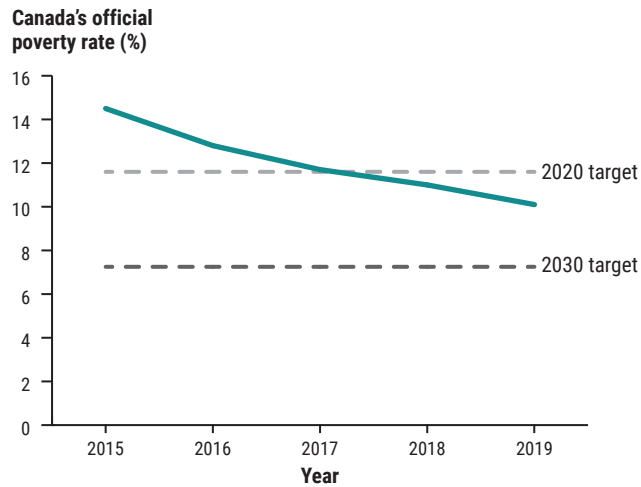
Source: United Nations

### Reduced poverty in Canada

1.76 In the first iteration of the Canadian Indicator Framework, for global Target 1.2, Canada set a national target of a “50% reduction in the poverty rate for 2015, by 2030.” This national target was as ambitious as the global target. Progress on this target was measured by Statistics Canada’s Market Basket Measure indicator, which is based on the cost of a standard set (or basket) of goods and services.

1.77 Available data on the indicator shows that poverty in Canada has declined since 2015. In 2018, Canada had met its intermediate 2020 target of reducing poverty by 20%. According to Statistics Canada’s Canadian Income Survey, 3.7 million people, or 10% of Canadians, were living in poverty in 2019, a decrease from 5.1 million people in 2015 (Exhibit 1.5).

### Exhibit 1.5—Poverty in Canada has declined



Source: Adapted from Statistics Canada's Report on the Second Comprehensive Review of the Market Basket Measure

1.78 Employment and Social Development Canada is the lead department for the Canadian Poverty Reduction Strategy, which includes this target. We found that in this role, the department had established mechanisms for coordinating with other federal organizations, other levels of government, and other stakeholders to support the national target. We also found that the federal government had made resources available to support a planned list of actions toward meeting the target, and that the department had assessed whether these actions addressed many aspects of poverty in Canada.

1.79 We found that Employment and Social Development Canada monitored and reported annually on the target. Most of the available data was disaggregated—for example, for single people (aged 45–64), children (under 18), single parents, recent immigrants, Indigenous people living off-reserve, and people with disabilities. However, there was no data specific to veterans; visible minorities; or lesbian, gay, bisexual, transgender, queer, and two-spirit people. At the time of our audit, Employment and Social Development Canada and Statistics Canada were working on disaggregating data for these vulnerable populations, with the exception of veterans.

1.80 The full effect of the COVID-19 pandemic on progress toward the intermediate poverty target will not be known until the 2020 data is reported in 2022. We found that Employment and Social Development Canada had engaged other federal departments to coordinate a government response to the pandemic that supported reducing poverty. Also, as part of its COVID-19 economic response plan, the federal government had identified new resources to support reducing poverty.



**Global Target 5.5**

Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life

Source: United Nations

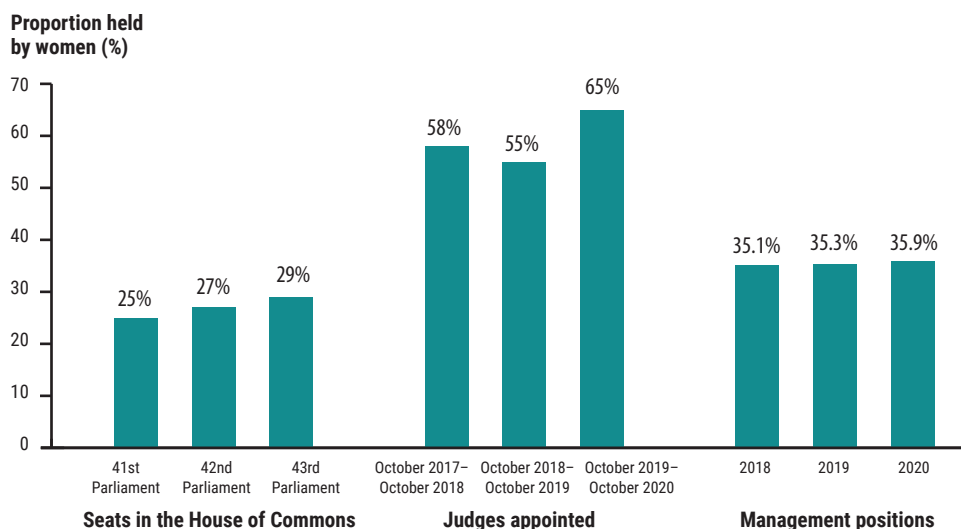
**Incremental progress in gender representation in leadership**

1.81 In the first iteration of the Canadian Indicator Framework, for global Target 5.5, the government established a national ambition that “Canadians are well represented at all levels of decision making.” This ambition was broader than the global target, as it applied to all Canadians, instead of only women. There was no measurable target for this national ambition, but progress was measured by 3 indicators:

- the proportion of seats held by various groups, including women, in national, provincial, territorial, and local (municipal and First Nations band council) governments
- the proportion of applications and appointments of federally appointed judges from various groups, including women
- the proportion of employees from various groups, including women, in management positions (including boards of directors), by management level

1.82 Available data on the 3 indicators shows that Canada has made incremental progress toward gender equality in leadership. The proportion of seats held by women in the House of Commons had risen from 25% to 29% between the 41st Parliament and the 43rd Parliament. The proportion of women in management positions grew from 35.1% to 35.9% between 2018 and 2020 (Exhibit 1.6). Although over half of the judges appointed over the past 3 years have been women, women comprised 44% of all federally appointed judges in Canada in 2020.

**Exhibit 1.6—Canada has shown incremental progress toward gender equality in leadership**



Source: Adapted from House of Commons, Office of the Commissioner for Federal Judicial Affairs Canada, and Statistics Canada data

1.83 We found that the data for the indicators was disaggregated by gender or sex, but that disaggregated data on other groups and vulnerable populations was largely unavailable. For example, data on the indicator for employees in management was not available for other vulnerable populations, such as people with disabilities, Indigenous people, or visible minorities.

1.84 We found that there was no lead department for the national ambition. Although federal contributors, actions, and resources had been identified, we found that gaps had not been assessed and resulting additional actions had not been identified.



**Global Target 8.6**

By 2020, substantially reduce the proportion of youth not in employment, education or training

Source: United Nations

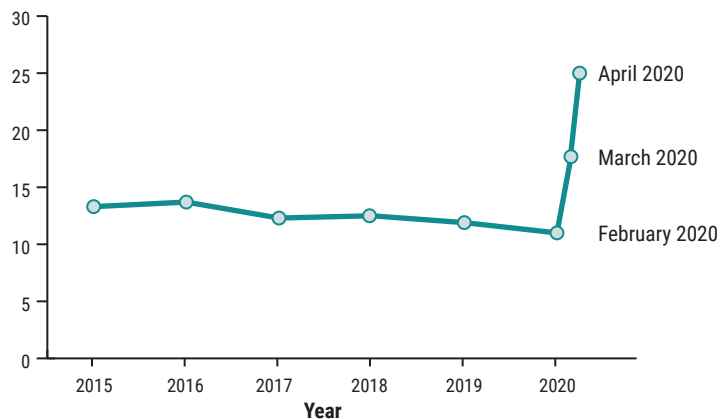
**Limited progress for youth not in employment, education, and training**

1.85 In the first iteration of the Canadian Indicator Framework, for global Target 8.6, the federal government had not established a national target but instead used an existing indicator on the “proportion of youth (aged 18–24 years) not in education, employment, or training,” under a national ambition that “Canadians have access to quality jobs.”

1.86 Available data on the indicator showed that the rate of youth not in employment, education, or training had been decreasing since 2015. However, recent data for the indicator showed a significant rise since the COVID-19 pandemic began (Exhibit 1.7). We found that data for the indicator was disaggregated by sex, but that specific information about vulnerable groups was limited.

**Exhibit 1.7—The proportion of youth not in employment, education, or training increased at the beginning of the COVID-19 pandemic**

**Proportion of youth (18–24 years) not in employment, education, or training (%)**





















Source: Adapted from Statistics Canada data

1.87 We found that federal contributors to the indicator had been identified through the mapping exercise. However, no federal department was using the indicator to assess whether there were any policy gaps or to identify actions and resources needed to improve outcomes for youth.

## Effective elements for sustainable outcomes sometimes in place

1.88 In our examination of these 3 targets, we found that progress was positive where measurable targets existed, together with designated leadership, coordination, and disaggregated data (Exhibit 1.8).

**Exhibit 1.8**—Targets, leadership, and disaggregated data were among key elements in progress toward sustainable outcomes for Canadians

Elements examined	Global targets		
	Target 1.2	Target 5.5	Target 8.6
Established national target			
Established indicator(s)			
Leadership			
Coordinated actions and resources			
Disaggregated data			
<b>Legend—Assessment against the criteria</b>  In place  In place, with improvement needed  Not in place			

1.89 **Recommendation.** Employment and Social Development Canada, in collaboration with the Privy Council Office, the Treasury Board of Canada Secretariat, the Department of Finance Canada, Women and Gender Equality Canada, and other responsible federal departments and agencies, should identify federal leads for the United Nations’ Sustainable Development Goals and Canada’s targets. The federal leads should

- establish measurable interim and final targets where applicable
- establish long-term engagement and coordination with federal departments and agencies, other levels of government, and other stakeholders that contribute to Canada’s targets and the advancement of the United Nations’ 2030 Agenda for Sustainable Development
- assess coherence of policies, actions, and resources for sustainable development

- track national progress on related goals, targets, and indicators to accelerate progress on the 2030 Agenda, particularly in reaching the most vulnerable

**The departments' response.** *Agreed. Employment and Social Development Canada remains committed to establishing an implementation plan. The department will lead, in collaboration with the Privy Council Office, the Treasury Board of Canada Secretariat, the Department of Finance Canada, Women and Gender Equality Canada, and all required federal departments and agencies, the development of a federal implementation plan that will seek to establish 1 or more lead departments or agencies for each Sustainable Development Goal. The plan will also seek to articulate the roles and responsibilities of lead departments or agencies to help support and encourage the advancement of the United Nations' 2030 Agenda for Sustainable Development and its Sustainable Development Goals, including*

- *identifying or refining targets and other performance indicators, as appropriate*
- *supporting effective and ongoing engagement and collaboration with stakeholders*
- *monitoring and reporting on the progress of the Sustainable Development Goals*

*The federal implementation plan is expected to be finalized in spring 2021.*

*However, Employment and Social Development Canada disagrees with the recommendation that federal Sustainable Development Goal leads should be responsible for assessing the coherence of policies, actions, and resources for sustainable development. The 2030 Agenda is a whole-of-society initiative, relying on all levels of government, academia, non-governmental organizations, Indigenous peoples, and all Canadians to take action to advance the goals. The federal government can neither compel nor assess how all facets of Canadian society contribute to the 2030 Agenda. Further, taking responsibility for all of sustainable development goes beyond the implementation of the 2030 Agenda and its goals and is outside the authority and mandate of Employment and Social Development Canada and individual federal Sustainable Development Goal leads.*

*To improve the coherence of policies, actions, and resources to advance the 2030 Agenda, Employment and Social Development Canada will finalize the 2030 Agenda national strategy in winter 2021. The objective of the national strategy is to create an enabling environment to continue to mobilize a whole-of-society effort to advance the goals. Fostering policy coherence is one of the objectives identified in the national strategy, encouraging stakeholders to take coherent actions as necessary to advance the 2030 Agenda. At the federal government level, Employment and Social Development Canada has committed to working with the*

*central agencies and Women and Gender Equality Canada to improve policy coherence by integrating the goals into the Government of Canada's planning, policy, and decision-making processes.*

## Conclusion

1.90 We concluded that Employment and Social Development Canada, together with the departments and agencies included in this audit, had initiated a national approach for implementing the United Nations' 2030 Agenda for Sustainable Development. However, achieving the United Nations' Sustainable Development Goals by 2030 will require a strong national implementation plan, complete with clear roles and responsibilities, tools for policy coherence, and more detailed data. A summary of our assessment is in the Appendix.

1.91 In our examination of targets associated with poverty; gender representation in leadership; and youth not in employment, education, or training, we concluded that progress was made where measurable targets existed, together with designated leadership, coordination, and disaggregated data. These elements allow for a better understanding of sustainable outcomes for Canadians.

## Subsequent Event

1.92 In November 2020, following our audit period, Employment and Social Development Canada informed us that, although there were delays because of the COVID-19 pandemic, the department had drafted a national strategy. The department published *Moving Forward Together: Canada's 2030 Agenda National Strategy*, on 17 February 2021. We did not audit the national strategy.



## About the Audit

This independent assurance report was prepared by the Office of the Auditor General of Canada on the national implementation of the United Nations' 2030 Agenda for Sustainable Development and the Sustainable Development Goals. 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 national implementation of the 2030 Agenda and the goals 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 Control 1 and, accordingly, maintains a comprehensive system of quality control, including documented policies and 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 Employment and Social Development Canada and selected organizations

- were implementing a national approach for achieving the United Nations' 2030 Agenda for Sustainable Development
- had made progress toward selected national targets that would result in more inclusive and sustainable outcomes for Canadians

## Scope and approach

The audit focused on Employment and Social Development Canada, Statistics Canada, the Department of Finance Canada, the Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada.

The audit follows up on the recommendations and findings made in the 2018 Spring Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, Report 2—Canada’s Preparedness to Implement the United Nations’ Sustainable Development Goals. We examined the overall government implementation by focusing on whether there was a national approach designed to achieve the 2030 Agenda. In the current audit, we also examined progress made toward 3 selected global targets, which are listed in the following table.

United Nations’ Sustainable Development Goal	United Nations’ global target	Proposed in the Canadian Indicator Framework
No poverty (Goal 1)	1.2: By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	Target: 50% reduction in the poverty rate for 2015, by 2030
Gender equality (Goal 5)	5.5: Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	Ambition: Canadians are well represented at all levels of decision making
Decent work and economic growth (Goal 8)	8.6: By 2020, substantially reduce the proportion of youth not in employment, education or training	Ambition: Canadians have access to quality jobs
Source: United Nations (Sustainable Development Goals and global targets) and Towards Canada’s 2030 Agenda National Strategy, Employment and Social Development Canada, 2019 (Canadian Indicator Framework)		

The audit was conducted through examination and analysis of documentary evidence provided by the selected federal organizations and verbal information collected during interviews with federal officials and some relevant stakeholders. The audit also included examples of other countries’ implementation of the 2030 Agenda. We selected these countries on the basis of their performance on the Sustainable Development Goals.

We did not examine Sustainable Development Goal initiatives put in place by other levels of government (provincial, territorial, or municipal) or Canada’s international efforts to advance progress toward the goals.

## Criteria

Criteria	Sources
<p>We used the following criteria to determine whether Employment and Social Development Canada and selected organizations</p> <ul style="list-style-type: none"> <li>• were implementing a national approach for achieving the United Nations' 2030 Agenda for Sustainable Development</li> <li>• had made progress toward selected national targets that would result in more inclusive and sustainable outcomes for Canadians</li> </ul>	
<p>Employment and Social Development Canada, in consultation with other selected federal organizations, establishes a governance structure with clearly defined responsibilities and accountabilities to manage the implementation of a national approach for the 2030 Agenda.</p>	<ul style="list-style-type: none"> <li>• 2018 Spring Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, Report 2—Canada's Preparedness to Implement the United Nations' Sustainable Development Goals</li> </ul>
<p>Employment and Social Development Canada, with support of other federal organizations, consults and engages stakeholders in the development of a national approach for the 2030 Agenda.</p>	<ul style="list-style-type: none"> <li>• 2018 Spring Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, Report 2—Canada's Preparedness to Implement the United Nations' Sustainable Development Goals</li> <li>• Policy on Communications and Federal Identity, Treasury Board</li> <li>• Transforming our World: The 2030 Agenda for Sustainable Development, United Nations</li> </ul>
<p>Employment and Social Development Canada and other federal organizations establish national targets that reflect the ambition level of the global targets and that are supported by indicators to measure progress and track how vulnerable populations are faring across all Sustainable Development Goals.</p>	<ul style="list-style-type: none"> <li>• 2018 Spring Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, Report 2—Canada's Preparedness to Implement the United Nations' Sustainable Development Goals</li> <li>• Towards Canada's 2030 Agenda National Strategy, Government of Canada</li> <li>• Directive on Results, Treasury Board</li> <li>• Transforming our World: The 2030 Agenda for Sustainable Development, United Nations</li> <li>• <i>Federal Sustainable Development Act</i></li> </ul>
<p>Statistics Canada identifies and compiles disaggregated data, with baselines, on all relevant global and Canadian indicators, which it makes available regularly to the public.</p>	<ul style="list-style-type: none"> <li>• Transforming our World: The 2030 Agenda for Sustainable Development, United Nations</li> <li>• Towards Canada's 2030 Agenda National Strategy, Government of Canada</li> </ul>

Criteria	Sources
<p>We used the following criteria to determine whether Employment and Social Development Canada and selected organizations</p> <ul style="list-style-type: none"> <li>• were implementing a national approach for achieving the United Nations' 2030 Agenda for Sustainable Development</li> <li>• had made progress toward selected national targets that would result in more inclusive and sustainable outcomes for Canadians</li> </ul>	
<p>Employment and Social Development Canada, with the Department of Finance Canada, the Treasury Board of Canada Secretariat, and the Privy Council Office, within the scope of their respective responsibilities, provides tools and guidance to integrate the economic, social, and environmental dimensions of sustainable development to enhance policy coherence across the 17 Sustainable Development Goals.</p>	<ul style="list-style-type: none"> <li>• 2018 Spring Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, Report 2—Canada's Preparedness to Implement the United Nations' Sustainable Development Goals</li> <li>• Towards Canada's 2030 Agenda National Strategy, Government of Canada</li> <li>• Policy on Results, Treasury Board</li> <li>• Transforming our World: The 2030 Agenda for Sustainable Development, United Nations</li> <li>• Recommendation of the Council on Policy Coherence for Sustainable Development, Organisation of Economic and Co-operative Development, 2019</li> <li>• 2017–2020 Departmental Sustainable Development Strategy, Department of Finance Canada</li> <li>• <i>Federal Sustainable Development Act</i></li> </ul>
<p>Employment and Social Development Canada, with the support of Statistics Canada and selected federal organizations, establishes a system for measuring, monitoring, and reporting on progress on the national targets and strategy.</p>	<ul style="list-style-type: none"> <li>• 2018 Spring Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, Report 2—Canada's Preparedness to Implement the United Nations' Sustainable Development Goals</li> <li>• Transforming our World: The 2030 Agenda for Sustainable Development, United Nations</li> <li>• Policy on Results, Treasury Board</li> <li>• Towards Canada's 2030 Agenda National Strategy, Government of Canada</li> </ul>
<p>Federal organizations responsible for achieving the national target are identified, a lead or co-leads are designated, and provisions for effective cooperation with other federal organizations, other levels of government, and stakeholders are established.</p>	<ul style="list-style-type: none"> <li>• 2018 Spring Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, Report 2—Canada's Preparedness to Implement the United Nations' Sustainable Development Goals</li> <li>• Directive on Results, Treasury Board</li> <li>• Towards Canada's 2030 Agenda National Strategy, Government of Canada</li> </ul>

Criteria	Sources
<p>We used the following criteria to determine whether Employment and Social Development Canada and selected organizations</p> <ul style="list-style-type: none"> <li>• were implementing a national approach for achieving the United Nations' 2030 Agenda for Sustainable Development</li> <li>• had made progress toward selected national targets that would result in more inclusive and sustainable outcomes for Canadians</li> </ul>	
<p>Responsible federal organizations identify resources for implementing policies and programs to achieve the national targets.</p>	<ul style="list-style-type: none"> <li>• Transforming our World: The 2030 Agenda for Sustainable Development, United Nations</li> <li>• Directive on Results, Treasury Board</li> <li>• Recommendation of the Council on Policy Coherence for Sustainable Development, Organisation of Economic and Co-operative Development, 2019</li> <li>• World Public Sector Report 2019—Sustainable Development Goal 16: Focus on Public Institutions, United Nations</li> </ul>
<p>Responsible federal organizations are implementing coherent actions that, together, are planned to achieve the national target and the commitment to leave no one behind.</p>	<ul style="list-style-type: none"> <li>• Directive on Results, Treasury Board</li> <li>• Transforming our World: The 2030 Agenda for Sustainable Development, United Nations</li> <li>• 2018 Spring Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, Report 2—Canada's Preparedness to Implement the United Nations' Sustainable Development Goals</li> <li>• Towards Canada's 2030 Agenda National Strategy, Government of Canada</li> <li>• <i>Federal Sustainable Development Act</i></li> </ul>
<p>Federal organizations responsible for the national target are measuring, monitoring, and reporting on progress regularly, and proposing corrective actions to achieve the national target.</p>	<ul style="list-style-type: none"> <li>• 2018 Spring Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada, Report 2—Canada's Preparedness to Implement the United Nations' Sustainable Development Goals</li> <li>• Transforming our World: The 2030 Agenda for Sustainable Development, United Nations</li> <li>• Towards Canada's 2030 Agenda National Strategy, Government of Canada</li> <li>• Policy on Results, Treasury Board</li> </ul>

## Period covered by the audit

The audit covered the period from 24 November 2017 to 1 July 2020. 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 5 February 2021, in Ottawa, Canada.

## Audit team

Principal: Kimberley Leach

Director: Elsa Da Costa

Director: Sylvie Marchand

Amélie Beaupré-Moreau

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# List of Recommendations

The following table lists the recommendations and responses found in this report. The paragraph number preceding the recommendation indicates the location of the recommendation in the report, and the numbers in parentheses indicate the location of the related discussion.

Recommendation	Response
<b>Barriers to achieving the United Nations’ Sustainable Development Goals</b>	
<p><b>1.45</b> Employment and Social Development Canada, in collaboration with other responsible federal departments and agencies, should establish and communicate an implementation plan that would</p> <ul style="list-style-type: none"> <li>• clearly articulate measurable targets as part of the Canadian Indicator Framework</li> <li>• clarify the roles and responsibilities of federal departments and agencies to support coordinated implementation across the federal government</li> <li>• support effective cooperation with other levels of government and other stakeholders</li> <li>• clearly define the reporting process for Canada’s progress on the United Nations’ 2030 Agenda for Sustainable Development and the Sustainable Development Goals to ensure transparency to Canadians</li> </ul> <p><b>(1.37–1.44, 1.64–1.68)</b></p>	<p><b>The department’s response.</b> Agreed. The United Nations’ 2030 Agenda for Sustainable Development is a whole-of-society initiative to effect change for a better world. The federal government, as one of many stakeholders, cannot advance the 2030 Agenda and its Sustainable Development Goals in isolation. Recognizing that all levels of government, academia, non-governmental organizations, Indigenous peoples, and all Canadians have a role to play in, and responsibility for, implementing the 2030 Agenda and advancing the goals, Employment and Social Development Canada will finalize the 2030 Agenda national strategy in winter 2021. The objective of the national strategy is to create an enabling environment to continue to mobilize a whole-of-society effort to advance the goals.</p> <p>Further, the department remains committed to working with other federal departments to develop an implementation plan. The department will lead, in collaboration with all required federal departments and agencies, the development of a federal implementation plan that will seek to establish 1 or more lead departments or agencies for each goal. The plan will also seek to articulate the roles and responsibilities of lead departments and agencies to help support and encourage coordinated implementation of the 2030 Agenda and its goals, including</p> <ul style="list-style-type: none"> <li>• identifying or refining targets and other performance indicators, as appropriate</li> <li>• monitoring and reporting on the progress of the goals in a transparent manner</li> <li>• supporting effective and ongoing engagement and collaboration with stakeholders</li> </ul> <p>The federal implementation plan is expected to be finalized in spring 2021.</p> <p>The department is committed to advancing the 2030 Agenda and its goals. However, the department cannot impose or compel other federal departments and agencies or the provinces and territories and other levels of government to undertake or advance work under their respective mandates, nor can the department act as the decision maker for any other federal department or agency or any other level of government. It remains the prerogative of individual federal departments and agencies, other levels of government, and all other stakeholders to adopt, implement, and advance the 2030 Agenda and its goals.</p>

Recommendation	Response
<p><b>1.56</b> Employment and Social Development Canada, in collaboration with the Privy Council Office, the Treasury Board of Canada Secretariat, the Department of Finance Canada, and Women and Gender Equality Canada, should</p> <ul style="list-style-type: none"> <li>• implement tools and processes to improve policy coherence for sustainable development</li> <li>• support other responsible federal departments and agencies to identify gaps, trade-offs, and synergies among federal policies and programs for sustainable development</li> </ul> <p><b>(1.50–1.55)</b></p>	<p><b>The organizations’ response.</b> Agreed. Employment and Social Development Canada will continue to work with the central agencies and Women and Gender Equality Canada to promote and continue to improve the integration of the United Nations’ Sustainable Development Goals into the existing Government of Canada planning, policy, and decision-making processes:</p> <ul style="list-style-type: none"> <li>• Employment and Social Development Canada’s Sustainable Development Goals Unit will continue to work with the Privy Council Office to integrate the goals into the government’s policy development tools and processes, including applying a Sustainable Development Goal lens to memoranda to Cabinet. The Privy Council Office will explore ways to systematically examine memoranda to Cabinet through this lens, with the aim of identifying gaps, synergies, and trade-offs among federal policy proposals toward the goals.</li> <li>• Employment and Social Development Canada’s Sustainable Development Goals Unit will continue to work with the Treasury Board of Canada Secretariat to integrate the goals into the guidance provided to departments for planning and reporting purposes, thus facilitating the use of this information to support transparent and ongoing reporting on the extent departments’ initiatives are advancing the goals.</li> <li>• Employment and Social Development Canada’s Sustainable Development Goals Unit will continue to work with the Department of Finance Canada to advance the United Nations’ 2030 Agenda for Sustainable Development by better incorporating quality of life measurements into budgeting and policy development. The quality of life framework that is under development will provide a mechanism to link Sustainable Development Goals to federal budget priority setting and strengthen assessment of environmental, social, and economic factors in budgeting and policy development to improve policy coherence.</li> <li>• Employment and Social Development Canada’s Sustainable Development Goals Unit will continue to work with Women and Gender Equality Canada toward encouraging the identification of synergies and alignment between the Gender Results Framework and tools supporting the <i>Canadian Gender Budgeting Act</i> and the objective of the 2030 Agenda, with particular attention given to the core principle of leaving no one behind.</li> </ul> <p>However, although every effort will be made to collaborate and implement the actions presented above, it remains the sole prerogative of responsible departments and agencies to initiate changes to their processes and tools. Further, while policy coherence mechanisms can provide useful information regarding potential gaps, trade-offs, and synergies, the decisions linked to resource allocation or government priorities are subject to the current budget and Cabinet decision-making process and are the prerogative of Cabinet and elected officials.</p>



Recommendation	Response
<p><b>1.71</b> Statistics Canada should coordinate with responsible federal departments and agencies and other stakeholders to determine priorities for additional disaggregation of data about vulnerable groups and should make that disaggregated data publicly available while meeting data quality and confidentiality requirements.</p> <p><b>(1.69–1.70)</b></p>	<p><b>The agency’s response.</b> Agreed. Statistics Canada will work with various federal departments to identify disaggregation requirements. On the basis of the outcome of these discussions, Statistics Canada will publish indicators at the level of disaggregation identified if it is feasible to do so with current data holdings. However, Budget 2018 did not include new funding for data collection, and the majority of Statistics Canada’s social statistics programs are cost recovery and funded by federal departments. Producing data at levels that are disaggregated enough to inform on the subpopulations in question requires large samples, and collection of this information needs to be adequately funded. Once data disaggregation priorities have been identified with federal departments, Statistics Canada will assess the oversampling requirements and associated costs for the relevant survey instruments that would enable Statistics Canada to publish results for the priorities determined. Funding requirements will then be presented to federal partners to determine whether they wish to enable this additional data disaggregation.</p>
<p><b>Results for targets associated with the United Nations’ Sustainable Development Goals</b></p>	
<p><b>1.89</b> Employment and Social Development Canada, in collaboration with the Privy Council Office, the Treasury Board of Canada Secretariat, the Department of Finance Canada, Women and Gender Equality Canada, and other responsible federal departments and agencies, should identify federal leads for the United Nations’ Sustainable Development Goals and Canada’s targets. The federal leads should</p> <ul style="list-style-type: none"> <li>• establish measurable interim and final targets where applicable</li> <li>• establish long-term engagement and coordination with federal departments and agencies, other levels of government, and other stakeholders that contribute to Canada’s targets and the advancement of the United Nations’ 2030 Agenda for Sustainable Development</li> <li>• assess coherence of policies, actions, and resources for sustainable development</li> <li>• track national progress on related goals, targets, and indicators to accelerate progress on the 2030 Agenda, particularly in reaching the most vulnerable</li> </ul> <p><b>(1.76–1.88)</b></p>	<p><b>The departments’ response.</b> Agreed. Employment and Social Development Canada remains committed to establishing an implementation plan. The department will lead, in collaboration with the Privy Council Office, the Treasury Board of Canada Secretariat, the Department of Finance Canada, Women and Gender Equality Canada, and all required federal departments and agencies, the development of a federal implementation plan that will seek to establish 1 or more lead departments or agencies for each Sustainable Development Goal. The plan will also seek to articulate the roles and responsibilities of lead departments or agencies to help support and encourage the advancement of the United Nations’ 2030 Agenda for Sustainable Development and its Sustainable Development Goals, including</p> <ul style="list-style-type: none"> <li>• identifying or refining targets and other performance indicators, as appropriate</li> <li>• supporting effective and ongoing engagement and collaboration with stakeholders</li> <li>• monitoring and reporting on the progress of the Sustainable Development Goals</li> </ul> <p>The federal implementation plan is expected to be finalized in spring 2021.</p> <p>However, Employment and Social Development Canada disagrees with the recommendation that federal Sustainable Development Goal leads should be responsible for assessing the coherence of policies, actions, and resources for sustainable development. The 2030 Agenda is a whole-of-society initiative, relying on all levels of government, academia, non-governmental organizations, Indigenous</p>

Recommendation	Response
	<p>peoples, and all Canadians to take action to advance the goals. The federal government can neither compel nor assess how all facets of Canadian society contribute to the 2030 Agenda. Further, taking responsibility for all of sustainable development goes beyond the implementation of the 2030 Agenda and its goals and is outside the authority and mandate of Employment and Social Development Canada and individual federal Sustainable Development Goal leads.</p> <p>To improve the coherence of policies, actions, and resources to advance the 2030 Agenda, Employment and Social Development Canada will finalize the 2030 Agenda national strategy in winter 2021. The objective of the national strategy is to create an enabling environment to continue to mobilize a whole-of-society effort to advance the goals. Fostering policy coherence is one of the objectives identified in the national strategy, encouraging stakeholders to take coherent actions as necessary to advance the 2030 Agenda. At the federal government level, Employment and Social Development Canada has committed to working with the central agencies and Women and Gender Equality Canada to improve policy coherence by integrating the goals into the Government of Canada’s planning, policy, and decision-making processes.</p>

# Appendix—United Nations’ Sustainable Development Goals: From Preparedness to Implementation

2018 audit findings	2020 audit findings
<p><b>Canada lacked a federal governance structure and a plan to implement the 2030 Agenda</b></p>	<p><b>Foundational blocks laid for the implementation of a national approach for the United Nations’ 2030 Agenda for Sustainable Development</b></p> <ul style="list-style-type: none"> <li>✓ Canada had established a federal governance structure (paragraphs 1.21–1.22).</li> <li>✓ Public awareness initiatives were undertaken (paragraphs 1.23–1.26).</li> <li>✓ The interim document Towards Canada’s 2030 Agenda National Strategy was published in June 2019 (paragraph 1.27).</li> </ul> <p><b>No implementation plan and no external advisory committee</b></p> <ul style="list-style-type: none"> <li>✗ Still no national plan to implement the 2030 Agenda (paragraphs 1.37–1.39).</li> <li>✗ External advisory committee not yet established (paragraph 1.43).</li> </ul> <p><b>No plan to report to Canadians on national progress</b></p> <ul style="list-style-type: none"> <li>✗ Employment and Social Development Canada had not established an approach for reporting annually to Canadians on the implementation of the 2030 Agenda and progress toward the goals (paragraph 1.68).</li> </ul>
<p><b>Lead federal organizations did not analyze the extent to which their policies and programs could contribute to achieving the 2030 Agenda’s targets and goals</b></p>	<p><b>Limited progress on policy coherence</b></p> <ul style="list-style-type: none"> <li>✓ Departments and agencies mapped their policies, initiatives, and programs to the Sustainable Development Goal targets (paragraph 1.51).</li> <li>✓ Some existing tools and guidance were updated to integrate the goals and targets into federal decision-making processes (paragraph 1.52).</li> <li>✗ Assessment on gaps and overlaps of policies had not been undertaken to support progress toward the goals (paragraph 1.51).</li> <li>✗ Coordinating mechanisms to promote coherence and resolve policy conflicts were lacking (paragraphs 1.52–1.53).</li> </ul>

2018 audit findings	2020 audit findings
<p><b>Statistics Canada had developed a data framework for the global indicators, but results were not yet available</b></p>	<p><b>Data publicly available for many global indicators, but disaggregated data lacking</b></p> <ul style="list-style-type: none"> <li>✓ Statistics Canada compiled data for the Global Indicator Framework and made it publicly available through the online Sustainable Development Goals Data Hub (paragraphs 1.29–1.30).</li> <li>✗ Limited disaggregated data was available on the Sustainable Development Goals Data Hub to track progress about vulnerable groups (paragraph 1.70).</li> </ul> <p><b>Gaps in national targets</b></p> <ul style="list-style-type: none"> <li>✓ First iteration of the Canadian Indicator Framework drafted in the Towards Canada’s 2030 Agenda National Strategy document drew on previously established national targets and indicators (paragraph 1.64).</li> <li>✗ Most of the targets set in the framework were not as ambitious as their global equivalents (paragraph 1.65).</li> <li>✗ Six of 17 goals in the framework had broad ambitions instead of targets, making it challenging to determine whether Canada was making progress toward the associated goals (paragraph 1.66).</li> <li>✗ Federal departments and agencies had not identified any additional national targets or indicators as part of the framework (paragraph 1.67).</li> </ul>



