

**Spring 2022 Auditor General of Canada  
Reports of the Commissioner of the Environment and Sustainable Development  
Audit of Greening Government Strategy**

**DETAILED MANAGEMENT ACTION PLAN**

<b>Para</b>	<b>OAG Recommendation</b>	<b>Departmental Response (English / French)</b>	<b>Description of Final Expected Outcome/Result</b>	<b>Expected Final Completion Date / MAP Closure Statement</b>	<b>Key Interim Milestones (Description/ Dates)</b>	<b>Responsible Organization / Point of Contact</b>
Para 86 Rec 1	<p>National Defence and Transport Canada should:</p> <p>Identify activities that will significantly contribute to their reduction of emissions and prioritize them based on risk.</p> <p>Develop a risk management approach that defines significant risks and corresponding mitigation measures.</p>	<p>Agreed. National Defence accepts this recommendation and recognizes the need for increased prioritization and risk management. National Defence will formalise a risk management approach that is integrated with the Corporate Risk Profile. The approach will include identifying significant risks, options and mitigations for senior management to consider, by March 2023.</p> <p>National Defence will complete a roadmap to reduce real property GHG emissions by 90% of the 2005 baseline and attain a net zero portfolio by 2050. The roadmap will identify opportunities (and challenges) to achieving net zero along with associated costs and risks. March 2024</p>	<p>ADM(IE) will leverage the Defence Enterprise Risk Management (DERM) to document significant risks to reducing real property (RP) greenhouse gas (GHG) emissions and attaining a net zero portfolio by 2050. Opportunities, challenges and mitigations will be provided for consideration in the Corporate Risk Profile (CRP).</p> <p>ADM(IE) will complete a portfolio analysis of its RP assets to prioritize targets for significant GHG emission reductions. Preliminary cost estimates, likely sources of funding and timelines will be assessed to create a RP reduction roadmap.</p>	<p>This MAP will be considered closed when:</p> <ul style="list-style-type: none"> <li>a. Risks and proposed mitigations to reducing the real property GHG gas emissions are documented and submitted for consideration in the CRP by 31 December 2022.</li> <li>b. The approximate 10,000 Real Property (non-housing) assets are categorized into archetypes to facilitate the prioritization of significant GHG reductions by 31 March 2023.</li> <li>c. Portfolio management considerations, such as planned major capital projects, Strong Secure and Engaged, long term RP requirements, and impacts of climate change are documented with regards to their impact on a GHG reduction roadmap by 30 September 2023.</li> <li>d. Real Property GHG Emissions Reduction Roadmap to 2050 is presented to senior DND/CAF leadership by 31 March 2024.</li> </ul>	<p>M1: Develop GHG emissions reduction risk assessment methodology and tools; 31 October 2022.</p> <p>M2: Complete an analysis and document risks and mitigations to attaining 90% GHG emissions reduction and net zero RP portfolio; 31 March 2023.</p> <p>M3: Document contextual factors impacting the RP portfolio and integrate these considerations into the draft RP GHG Emissions Reduction Roadmap; 31 December 2023.</p> <p>M4: Present the RP GHG Emissions Reduction and net zero Roadmap to senior leadership; 31 March 2024.</p>	ADM(IE)