

# Follow-up on 2006 Value-for-money Audits

It is our practice to make specific recommendations in our value-for-money (VFM) audit reports and ask ministries, agencies, and organizations in the broader public sector to provide a written response to each recommendation, which we include when we publish these audit reports in Chapter 3 of our Annual Report. Two years after we publish the recommendations and related responses, we follow up on the status of actions taken by management with respect to our recommendations.

Chapter 4 provides some background on the value-for-money audits reported on in Chapter 3 of our *2006 Annual Report* and describes the current status of action that has been taken to address our recommendations since that time as reported by management.

For over 90% of the recommendations we made in 2006, management has indicated that progress is being made toward implementing our recommendations, with substantial progress reported for over half.

Our follow-up work consists primarily of inquiries and discussions with management and review of selected supporting documentation. In a few cases, the organization's internal auditors also assisted with this work. This is not an audit, and accordingly, we cannot provide a high level of assurance that the corrective actions described have been implemented effectively. The corrective actions taken or planned will be more fully examined and reported on in future audits and may impact our assessment of when future audits should be considered.

## 4.01—CHILD WELFARE SERVICES PROGRAM AND 4.02—CHILDREN'S AID SOCIETIES

You will not find the results of our follow-up work for sections 4.01 and 4.02 in this volume as they were published separately earlier this year. Specifically, at the request of the Minister of Children and Youth Services, we conducted our follow-up on these two sections of our *2006 Annual Report* after one year instead of the customary two years, and

released the results of our follow-up as a Special Report on January 29, 2008.

A brief overview of the results of our follow-up work is included in Chapter 1. The complete text of our special report, *Follow-up of 2006 Audits of the Child Welfare Services Program and Four Children's Aid Societies* is available at [www.auditor.on.ca](http://www.auditor.on.ca).